

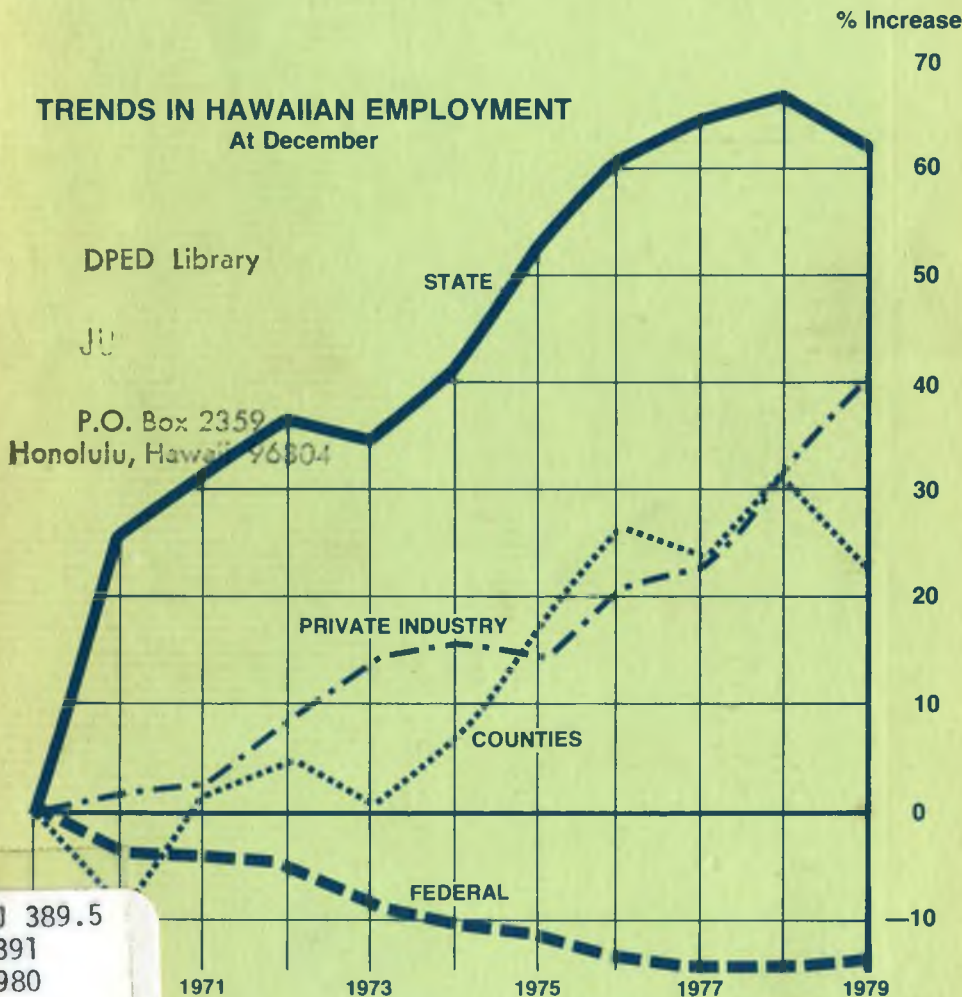
GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

1980

TWENTY-SEVENTH EDITION

TRENDS IN HAWAIIAN EMPLOYMENT At December



TAX FOUNDATION OF HAWAII

HONOLULU, HAWAII

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TAX FOUNDATION OF HAWAII

The Tax Foundation of Hawaii was incorporated in 1953 as a private, nonprofit, non-partisan educational organization governed by a 25-member Board of Trustees representing the entire state. The Foundation is financed by concerned and interested corporate and individual members.

The primary purpose of the Foundation is to encourage efficiency and economy in government and to promote an equitable tax system that will encourage and maintain economic growth and stability in Hawaii. This is accomplished in part by working with public officials, private organizations and individuals in an effort to improve the methods, systems and procedures of public administration.

Serving as a clearing house by collecting and analyzing data concerning governmental finances and taxation, the Tax Foundation disseminates this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other regular publications of the Tax Foundation include: FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal facts; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; weekly commentaries in the Sunday Star-Bulletin and Advertiser; and a weekly radio series on KCCN in Honolulu. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of each session, reports on all legislation which passed and examines the changes in the fiscal outlook.

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FOREWORD

The decade, at whose doorstep we stand, is anticipated to be a time of trial for state and local governments across the nation. In response to voter concerns during the 1970's over the rapidly rising cost of government, public officials must seek ways to control the growth of the public sector within a limited means of financing. It will mean a government by trade-off, of setting priorities, and better methods of public administration.

With the pressures of inflation, the rising cost of credit, and demands of public employee unions, operating government will become a challenge for state and local officials. Caught between the demands of the electorate and the economic problems facing government, it is imperative that public officials and the taxpayer maintain a continued understanding and working knowledge of the fiscal health of government.

To that end, the Tax Foundation of Hawaii has annually prepared GOVERNMENT IN HAWAII which reports on the general economic health of Hawaii, as well as on the revenues, expenditures, and debt of state and local government in Hawaii. Through the years, this handbook of financial statistics has been a reliable source of information for those seeking a better understanding of their government.

In this year when the ground rules will be established that will govern the direction that government will take in the '80's, it is essential that we, as taxpayers, review the financial history of our government.

The plethora of information contained herein would not have been possible without the help of many public employees in the federal, state, and local governments. A special mahalo goes to the directors and staffs of the State of Hawaii Department of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, Transportation, and Finance Directors of the four counties, the Internal Revenue Service, the Bank of Hawaii, the First Hawaiian Bank, and the Hawaiian Sugar Planters' Association.

James E. Watts, President
Tax Foundation of Hawaii

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HAWAII'S ECONOMY

Like the rest of the nation, the short-term economic prospects for Hawaii appear clouded as both the 50th State and the nation enter a period of uncertainty with double digit inflation, imminent recession, and constituent demands for greater controls on government expenditures.

To a large degree, Hawaii's dependence on tourism as the mainstay of the Hawaiian economy has had serious ramifications for economic growth. The impact of the visitor industry on the state's economy is reflected in its tremendous growth during the 70's. During the period between 1969 and 1979, the number of visitors coming to Hawaii increased by 159%.

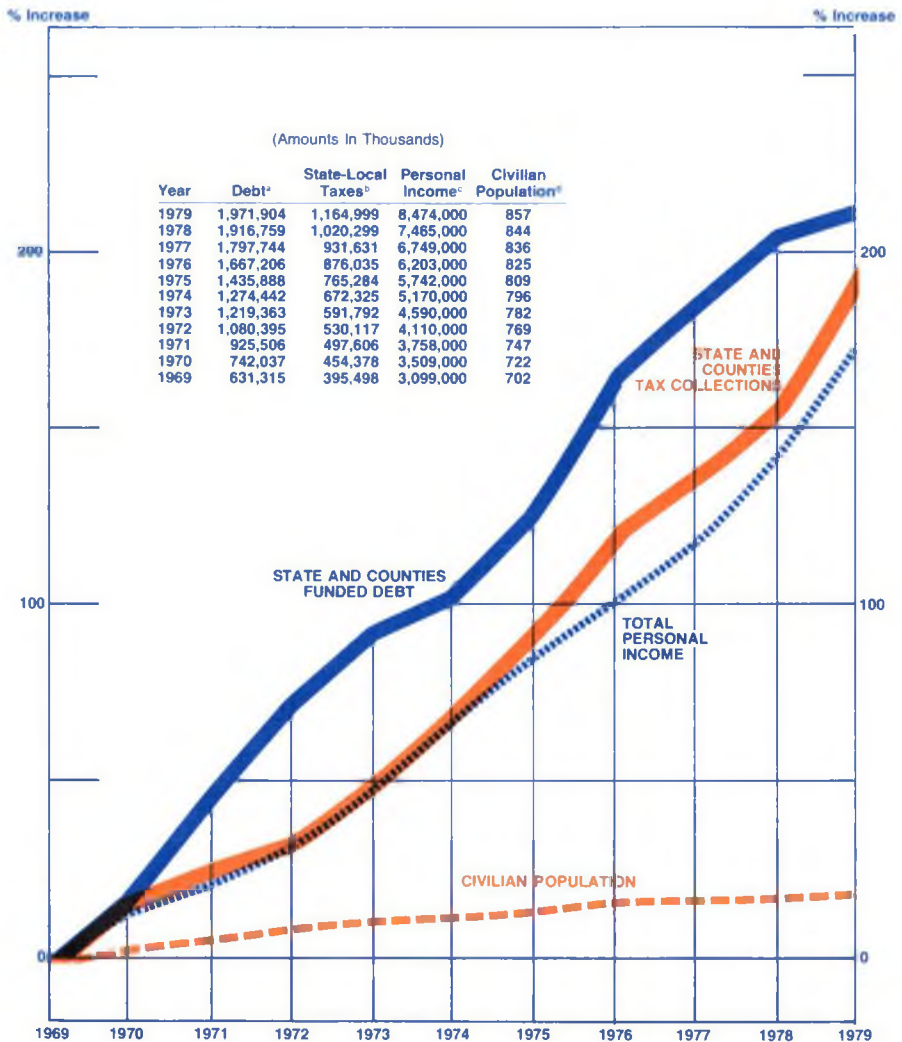
Over the same ten year period, the number of hotel rooms available to house these visitors more than doubled while the number of dollars spent annually by tourists increased by nearly 400%. Last year, the 3.9 million visitors to Hawaii contributed more than \$2.6 billion to the state's economy.

Although the per capita personal income rose by 122.2% during the last ten years, the per capita tax burden of the Hawaii taxpayer increased by 150.8% during the same period. Perhaps the most painful wound inflicted on the taxpayer-consumer was the 88.5% increase in the consumer price index, imposing the cruelest tax of all, inflation.

While the statistics indicate that employment in the Hawaiian economy seems to be faring well as the unemployment rate fell nearly 20% between 1978 and 1979, the prospects that this trend will continue appear dim. At year's end, the imposition of tight controls on the money supply by the Federal Reserve Board sent shock waves through both the national and state's economy as interest rates soared to new highs.

As a result, the outlook for the 1980's looms less than bright as all sectors of the economy are caught between continued inflation and a potential recession. For government, it will undoubtedly mean a tightening of the public purse as the availability of funds that can be borrowed is curtailed and voters increasingly demand that public expenditures be cut. More than likely, the government of the future will be characterized by trade-offs as efforts are made to cope with the new restrictions imposed by economic conditions as well as by the electorate.

CHART 1
TRENDS IN HAWAII
 Population, Taxes, Personal Income & Debt
 1969-1979



^aState and county general obligation bonds and revenue bonds outstanding at December 31.

^bFiscal year collections. Unemployment compensation collections included.

^cCalendar years; 1979 estimated.

^dMid-year resident civilian population.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director, County Auditors and Finance Directors; U.S. Department of Commerce. "Survey of Current Business."

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amount					Percent Change 1979 from		
	1979	1978	1977	1974	1969	1978	1974	1969
Population ^a	914,700	902,400	891,400	854,100	750,200	1.36	7.10	21.93
Labor Force ^b	399,000	400,000	403,000	359,090	--	- 0.25	11.11	--
Employment ^b	374,000	369,000	373,000	331,930	--	1.36	12.67	--
Unemployment Rate ^b	6.3%	7.8%	7.4%	7.6%	--	-19.23	- 17.11	--
Cost of Living ^c	204.5	184.1	171.0	141.9	108.5	11.08	44.12	88.48
Motor Vehicle Registration ^d	607,560	580,347	561,575	487,647	373,541	4.69	24.59	62.65
Total Housing Units ^e	286,854	281,241	275,127	249,646	209,598	2.00	14.90	36.86
Total Hotel Rooms	54,246	49,832	47,070	39,632	26,923	8.86	36.87	101.49
Number of Visitors	3,960,531	3,670,309	3,433,667	2,786,489	1,527,012	7.91	42.13	159.36
Per Capita Per. Inc.	\$9,264	\$8,437	\$7,673	\$6,130	\$4,170	9.80	51.13	122.16
Per Capita Taxes	1,204	1,059	974	765	480	13.69	57.39	150.83
<u>AMOUNTS IN MILLIONS</u>								
Visitor Expenditures	\$2,620	\$2,188	\$1,845	\$1,225	\$ 525	19.74	113.88	399.05
Military Expenditures	1,325	1,215	1,132	935	658	9.05	41.71	101.37
Total Personal Income	8,474	7,465	6,749	5,170	3,099	13.52	63.91	173.44
Bank Deposits	4,125	3,709	3,233	2,553	1,503	11.22	61.57	174.45
Sugar Processing ^f	306	291	284	455	197	5.15	- 32.75	55.33
Pineapple Canning ^f	164	132	112	104	116	24.24	57.69	41.38
Retail Sales ^f	5,753	4,912	4,357	3,063	1,740	17.12	87.82	230.63
Wholesale Sales ^f	4,832	3,591	3,337	2,248	1,235	34.56	114.95	291.26
Diversified Manufacturing ^f	565	494	466	376	279	14.37	50.27	102.51
Construction Value	1,135	975	850	1,044	626	16.41	8.72	81.31

NOTE: 1979 data preliminary. Subject to revision.

a. Resident population at July 1. Includes armed forces personnel.

b. Annual average. Due to revision, comparable data not available for 1969.

c. Honolulu Consumer Price Index (annual average). 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles, and scooters. After 1975, includes non-taxable, non-resident vehicles not formerly registered.

e. At April 1.

f. General excise tax base. 1977 and 1978 data estimated by the Department of Taxation.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor and Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Department of Housing and Community Development; U.S. Department of Commerce; First Hawaiian Bank; and Bank of Hawaii.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1968 and 1978)
(Dollars in Millions)

Income Source	State of Hawaii								U. S. Average		
	1978		1977		1968		% Change from 1968		% Change from 1968		
	Amount	% of Total	Amount	% of Total	Amount	% of Total			% of Total 1978	1968	
Labor & Prop. Inc.: By Industry											
Farms	\$ 181	2.4	\$ 158	2.3	\$ 98	3.6	84.7		2.0	2.3	117.6
Contract Construction	420	5.6	376	5.6	197	7.3	113.2		4.7	5.0	113.9
Wholesale & Retail Trade	951	12.7	852	12.6	342	12.6	178.1		12.8	13.7	135.5
Manufacturing	322	4.3	300	4.4	167	6.1	92.8		20.2	23.6	115.9
Finance, Insurance & Real Estate	433	5.8	370	5.5	135	5.0	220.7		4.5	4.4	152.9
Transportation & Utilities	547	7.3	485	7.2	182	6.7	200.5		5.9	5.7	161.0
Services											
Hotels & Other Lodgings	243	3.3	215	3.2	61	2.3	298.4		0.5	0.5	137.2
Personal & Household	67	0.9	60	0.9	38	1.4	76.3		1.0	1.7	51.2
Business & Repair	182	2.4	158	2.3	55	2.0	230.9		2.7	2.2	204.3
Amusement & Recreation	52	0.7	47	0.7	18	0.7	188.9		0.5	0.6	135.9
Prof., Social & Related	614	8.2	529	7.8	180	6.6	241.1		8.3	7.1	194.3
Government											
Federal, Civilian	574	7.7	519	7.7	304	11.2	88.8		3.1	3.5	118.8
Federal, Military	555	7.4	499	7.4	248	9.1	123.8		1.2	1.9	57.8
State & Local	712	9.5	701	10.4	253	9.3	181.4		8.5	8.0	167.8
Other Industries	23	0.3	24	0.4	6	0.2	283.3		1.5	1.1	47.7
Total Labor & Proprietor's Income	\$5,876	78.7	\$5,293	78.4	\$2,284	84.1	157.3		77.1	81.2	139.3
Income by Type:											
Wages & Salaries	\$5,124	68.6	\$4,638	68.7	\$2,033	74.8	152.0		64.2	68.2	137.1
Other Labor Income	371	5.0	323	4.8	77	2.8	381.8		6.2	3.7	325.4
Proprietor's Income: Farm	48	0.6	32	0.5	13	0.5	269.2		1.5	1.7	119.2
Non-Farm	333	4.5	301	4.5	161	5.9	106.8		5.2	7.6	73.5
Dividends, Interest, Rent	1,004	13.4	884	13.1	365	13.4	175.1		13.8	13.3	162.2
Transfer Payments	928	12.4	876	13.0	170	6.3	445.9		13.1	8.8	274.0
Sub-Total	\$7,808	104.6	\$7,053	104.5	\$2,819	103.8	176.9		104.0	103.3	153.8
Less: Employees' Soc. Ins. Contrib. -	340	4.6	304	4.5	102	3.8	-233.3		- 4.0	- 3.3	-205.5
TOTAL PERSONAL INCOME	\$7,468	100.0	\$6,749	100.0	\$2,717	100.0	174.8		100.0	100.0	152.1

NOTE: All data revised by Department of Commerce, August 1979 except 1968 data revised August 1974.

SOURCE: "Survey of Current Business," August 1979, U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of Economic Analysis, Washington, D.C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1978 and 1979

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1979	1978	1979	1978	1979	1978	1979	1978
Population ^a	671,500	664,100	65,400	63,100	83,600	81,600	36,300	35,400
Labor Force ^b	313,800	314,800	32,400	31,800	35,200	35,900	17,500	17,600
Employment ^b	294,700	291,000	30,300	29,400	32,400	32,300	16,500	16,400
Unemployment Rate ^b	6.1	7.6	6.3	7.5	8.1	10.1	5.6	6.9
Hotel Rooms	34,334	30,065	9,701	9,472	5,889	6,093	4,322	4,202
Motor Vehicle Registrations ^c	449,483	432,954	60,668	56,376	67,584	62,937	29,825	28,080
Number of Telephones	542,250	525,621	55,523	51,326	62,332	58,664	27,412	25,692
Sugar Production	186,178	173,073	252,816	245,342	388,341	387,459	232,402	223,059
AMOUNTS IN THOUSANDS								
Tax Revenue ^d	\$ 160,821	\$ 145,335	\$ 15,115	\$ 14,452	\$ 24,055	\$ 20,827	\$ 9,404	\$ 8,109
Government Expenditures ^d	293,118	304,953	36,939	37,495	39,221	43,970	18,071	17,851
Bank Demand Deposits	1,171,916	1,045,876	91,699	80,395	92,068	73,735	37,088	32,222
Selected Tax Bases ^e								
Sugar Processing	93,118	42,521	64,114	73,874	78,591	105,617	69,915	68,988
Pineapple Canning	112,336	87,312	51,864	44,353	--	--	--	--
Retailing	4,920,218	4,228,962	354,276	276,998	327,979	277,693	150,531	128,661
Wholesaling	4,448,079	3,304,740	136,598	101,394	192,527	143,203	54,691	41,355
Manufacturing	527,529	459,355	11,218	10,502	22,604	19,376	3,870	5,265
Contracting	1,131,590	912,633	88,993	68,057	80,310	63,131	24,566	17,077
Services	1,222,428	1,062,616	70,305	57,020	91,282	76,069	28,180	27,290
Rentals	1,470,764	1,217,194	109,828	83,595	85,019	65,940	34,336	26,217

NOTE: 1979 data preliminary. Subject to revision.

a. Resident civilian population at July 1. Does not include armed forces personnel.

b. Annual average.

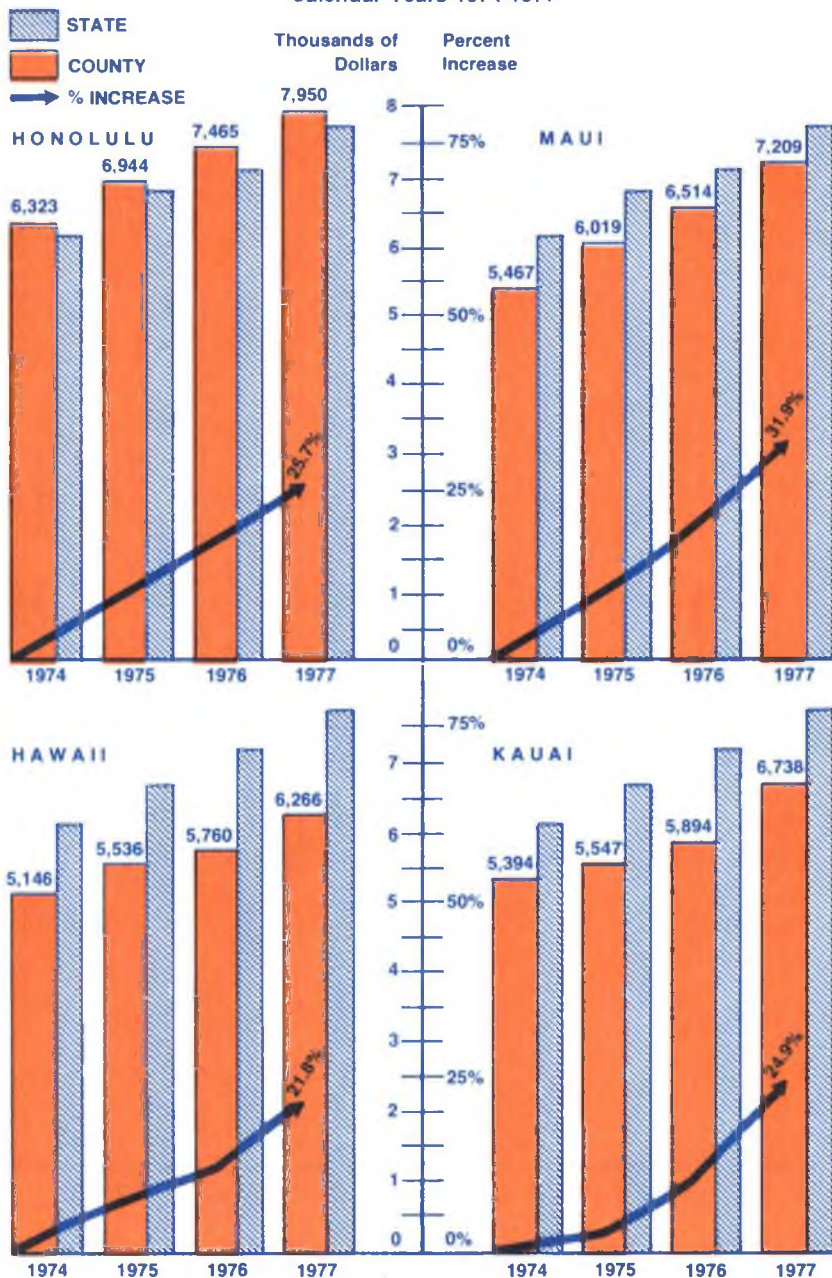
c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.

d. Fiscal years.

e. General excise tax base. 1978 estimated by Department of Taxation.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaiian Telephone Company; Hawaii Visitors Bureau; and Hawaiian Sugar Planters' Association.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
 Calendar Years 1974-1977



SOURCE: U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 4
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1978		1977		1973		1968		% Change 1977 from 1968	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1977	1968
HAWAII	\$ 8,437	12	\$ 7,673	8	\$5,529	10	\$3,779	10	10.0	123.3
U.S. Av.	7,836	--	7,042	--	4,981	--	3,401	--	11.3	130.4
Ala.	6,291	48	5,664	48	3,840	49	2,462	49	11.1	155.5
Alaska	10,963	1	10,458	1	6,046	2	3,895	8	4.8	181.5
Ariz.	7,372	30	6,453	32	4,745	31	2,982	33	14.2	147.2
Ark.	5,969	50	5,473	50	3,822	50	2,379	50	9.1	150.9
Calif.	8,927	4	8,003	6	5,458	12	3,925	6	11.5	127.4
Colo.	8,105	15	7,196	17	5,021	20	3,247	24	12.6	149.6
Conn.	8,911	5	8,059	4	5,873	4	4,341	1	10.6	105.3
Del.	8,534	9	7,649	9	5,648	8	3,957	5	11.6	115.7
Fla.	7,573	27	6,728	28	4,988	22	3,109	29	12.6	143.6
Ga.	6,705	39	6,058	36	4,403	37	2,817	36	10.7	138.0
Idaho	7,015	35	6,197	34	4,476	36	2,716	40	13.2	158.3
Ill.	8,903	6	8,046	5	5,687	7	3,922	7	10.7	127.0
Ind.	7,706	24	6,906	23	4,935	25	3,334	18	11.6	131.1
Iowa	8,002	17	6,877	25	5,186	15	3,147	27	16.4	154.3
Kans.	7,882	20	7,040	20	5,154	16	3,227	25	12.0	144.3
Ky.	6,607	41	5,957	39	4,032	44	2,616	46	10.9	152.6
La.	6,716	38	5,989	38	3,875	48	2,710	41	12.1	147.8
Me.	6,292	47	5,724	47	4,059	43	2,745	38	9.9	129.2
Md.	8,363	13	7,623	10	5,459	11	3,668	14	9.7	128.0
Mass.	7,924	18	7,204	16	5,203	14	3,711	11	10.0	113.5
Mich.	8,483	11	7,595	11	5,341	13	3,691	12	11.7	129.8
Minn.	7,910	19	7,088	19	5,113	17	3,281	21	11.6	141.1
Miss.	5,529	51	5,028	51	3,451	51	2,146	51	10.0	157.6
Mo.	7,313	32	6,565	31	4,672	33	3,251	23	11.4	124.9
Mont.	6,755	37	6,092	35	4,699	32	2,860	34	10.9	136.2
Neb.	7,582	26	6,672	29	5,113	18	3,087	30	13.6	145.6
Nev.	9,439	3	8,213	3	5,723	6	3,848	9	14.9	145.3
N. H.	7,357	31	6,618	30	4,637	34	3,303	19	11.2	122.7
N. J.	8,773	7	7,921	7	5,807	5	4,074	2	10.8	115.3
N. M.	6,574	43	5,864	44	3,951	47	2,627	45	12.1	150.2
N. Y.	8,224	14	7,457	14	5,570	9	4,055	4	10.3	102.8
N. C.	6,575	42	5,928	40	4,263	40	2,705	42	10.9	143.1
N. D.	7,174	33	5,887	42	6,117	1	2,650	44	21.9	170.7
Ohio	7,885	21	7,102	18	4,999	21	3,497	15	10.6	124.6
Okla.	7,137	34	6,409	33	4,305	38	2,852	35	11.4	150.2
Ore.	8,092	16	7,214	15	4,815	28	3,287	20	12.2	146.2
Pa.	7,740	22	6,997	21	4,890	26	3,362	17	10.6	130.2
R. I.	7,472	29	6,734	27	4,766	29	3,433	16	11.0	117.7
S. C.	6,288	49	5,653	49	3,957	46	2,507	48	11.2	150.8
S. D.	6,864	36	5,850	45	4,965	24	2,720	39	17.3	152.4
Tenn.	6,547	46	5,874	43	4,131	41	2,660	43	11.5	146.1
Texas	7,730	23	6,891	24	4,525	35	3,028	31	12.2	155.3
Utah	6,566	44	5,895	41	4,082	42	2,747	37	11.4	139.0
Vt.	6,566	45	5,819	46	4,264	39	3,028	32	12.8	116.8
Va.	7,671	25	6,924	22	4,848	27	3,115	28	10.8	146.3
Wash.	8,495	10	7,564	13	5,087	19	3,689	13	12.3	130.3
W. Va.	6,624	40	6,000	37	3,962	45	2,527	47	10.4	162.1
Wisc.	7,532	28	6,775	26	4,754	30	3,255	22	11.2	131.4
Wyo.	8,636	8	7,571	12	4,977	23	3,172	26	14.1	172.3
D. C.	9,924	2	8,965	2	5,928	3	4,063	3	10.7	144.3

a. All data revised by U. S. Department of Commerce, August 1979.

SOURCE: "Survey of Current Business, August 1979, U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 5
EMPLOYMENT IN HAWAII
Positions Filled in Selected Industries
Selected Years at December

Type of Employment	Number of Positions					Percent Change 1979 over		% of Total Employment		
	1979 ^a	1978	1977	1974	1969	1978	1969	1979	1978	1969
GOVERNMENT										
State	44,300	45,500	44,800	38,510	27,310	- 2.64	62.21	9.99	10.72	8.40
County	12,700	13,600	12,900	11,120	10,350	- 6.62	22.71	2.87	3.20	3.18
Sub-Total Local Government	57,000	59,100	57,700	49,630	37,660	- 3.55	51.33	12.86	13.92	11.59
Federal - Air Force	2,700	2,800	2,900	3,250	3,900	- 3.57	- 30.77	0.61	0.66	1.20
- Army	4,300	4,500	4,700	5,260	6,400	- 4.44	- 32.81	0.97	1.06	1.97
- Navy	11,900	11,800	11,300	11,100	12,700	0.85	- 6.30	2.68	2.78	3.91
- Other	10,800	10,200	10,400	11,080	11,260	5.88	- 4.09	2.44	2.40	3.46
Sub-Total Federal Government	29,700	29,300	29,300	30,690	34,260	1.37	- 13.31	6.70	6.90	10.54
Sub-Total Government	86,700	88,400	87,000	80,320	71,920	- 1.92	20.55	19.56	20.82	22.13
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	4,950	4,950	4,980	5,160	5,800	0.00	- 14.66	1.12	1.16	1.78
- Pineapple ^b	2,520	2,520	2,400	1,910	2,630	0.00	- 4.18	0.57	0.59	0.81
- Other	4,400	4,500	3,910	2,440	2,270	- 2.22	93.83	0.99	1.06	0.70
Food Processing	10,500	11,000	10,600	9,670	11,140	- 4.55	- 5.75	2.37	2.59	3.43
Other Manufacturing	12,200	12,000	12,000	12,430	11,730	1.67	4.01	2.75	2.83	3.61
Transport., Comm., & Utilities	31,000	29,800	29,000	25,260	22,950	4.03	35.08	6.99	7.02	7.06
Wholesale Trade	18,800	17,700	16,400	16,380	15,640	6.21	20.20	4.24	4.17	4.81
Retail Trade	89,500	84,900	75,800	69,320	53,530	5.42	67.20	20.19	20.00	16.47
Contract Construction	23,300	21,900	17,600	29,010	25,270	6.39	- 7.80	5.26	5.16	7.77
Hotel Services	26,200	23,600	22,600	18,970	12,320	11.02	112.66	5.91	5.56	3.79
Other Services	77,900	69,500	63,400	53,140	41,760	12.09	86.54	17.57	16.37	12.85
Self-Employed & Domestics	24,400	23,800	27,400	26,020	30,470	2.52	- 19.92	5.50	5.61	9.37
Finance, Ins. & Real Estate	30,900	30,000	24,900	23,180	17,620	3.00	75.37	6.97	7.06	5.42
Sub-Total Private Industry	356,570	336,170	309,990	292,890	253,130	6.07	40.86	80.44	79.18	77.87
Total Positions Filled	443,270	424,570	396,990	373,210	325,050	4.40	36.37	100.00	100.00	100.00

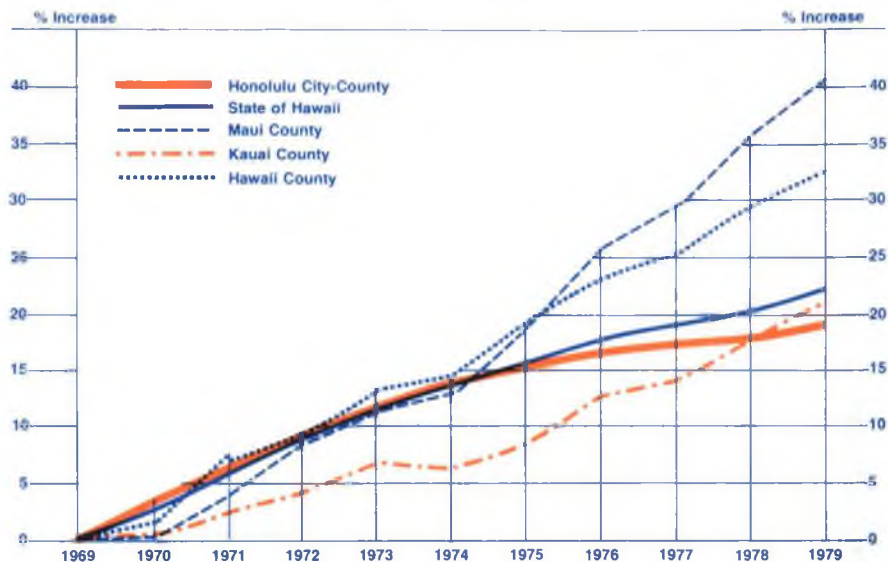
NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.

a. 1979 preliminary data. Table reflects revisions in prior years' data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1969-1979



SOURCE: Table 6.

TABLE 6
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1979	671,500	65,400	83,600	36,300	856,800	1.49	57,900	914,700
1978	664,100	63,100	81,600	35,400	844,200	1.11	58,200	902,400
1977	661,400	60,200	79,000	34,200	834,900	1.11	56,500	891,400
1976	656,000	58,200	77,700	33,800	825,700	1.99	57,800	883,500
1975	646,900	55,000	75,200	32,600	809,600	1.63	58,800	868,400
1974	640,300	52,400	72,000	31,900	796,600	1.72	57,500	854,100
1973	627,900	51,800	71,400	32,000	783,100	2.49	58,100	841,200
1972	613,900	50,500	68,500	31,200	764,100	2.58	52,000	816,100
1971	598,200	48,200	67,700	30,800	744,900	3.27	50,800	795,700
1970	580,600	46,500	64,200	29,900	721,300	2.78	53,000	774,300
1969	562,300	46,400	63,000	30,000	701,800	3.60	48,400	750,200

NOTE: 1979 data subject to revision.

a. Includes military dependents living in Hawaii, county detail may not add to civilian total due to rounding.

b. Includes shore based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1968-1969 or home ported in Hawaii 1970-1978.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
By States: Fiscal Years 1978 and 1979

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1979 ^c		Fiscal 1978		% Change from 1978	1979		1978	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$1,204	6	\$1,059	7	13.69	14.27	8	13.80	11
U.S. Av.	973	--	888	--	9.35	12.39	--	12.61	--
Ala.	618	50	566	50	9.19	9.82	50	9.99	49
Alaska	2,693	1	1,871	1	43.93	24.56	1	17.89	1
Ariz.	1,009	17	907	18	11.25	13.69	10	14.06	9
Ark.	596	51	553	51	7.78	9.98	46	10.10	48
Calif.	1,312	4	1,227	4	6.93	14.70	5	15.33	3
Colo.	1,009	18	882	19	14.40	12.45	19	12.26	23
Conn.	1,037	13	941	15	10.20	11.64	29	11.68	30
Del.	1,033	14	943	14	9.54	12.10	22	12.33	20
Fla.	774	36	699	38	10.73	10.22	44	10.39	43
Ga.	749	42	672	41	11.46	11.17	34	11.09	38
Idaho	753	39	701	36	7.42	10.73	40	11.31	35
Ill.	1,005	19	917	17	9.60	11.29	32	11.40	33
Ind.	765	37	707	34	8.20	9.93	48	10.24	46
Iowa	886	26	794	27	11.59	11.07	35	11.55	32
Kans.	894	25	798	26	12.03	11.34	31	11.34	34
Ky.	739	43	662	43	11.63	11.19	33	11.11	37
La.	798	30	716	33	11.45	11.88	24	11.96	28
Me.	792	33	758	29	4.49	12.59	16	13.24	13
Md.	1,081	10	985	11	9.75	12.93	14	12.92	15
Mass.	1,203	7	1,098	6	9.56	15.18	3	15.24	5
Mich.	1,057	12	959	13	10.22	12.46	18	12.63	16
Minn.	1,122	8	1,001	9	12.09	14.18	9	14.12	8
Miss.	643	49	589	49	9.17	11.63	30	11.71	29
Mo.	793	32	653	45	21.44	10.84	39	9.95	50
Mont.	965	22	817	24	18.12	14.29	7	13.41	12
Neb.	883	27	814	25	8.48	11.65	28	12.20	26
Nev.	1,119	9	1,004	8	11.45	11.86	25	12.22	25
N. H.	723	45	669	42	8.07	9.83	49	10.11	47
N. J.	1,075	11	993	10	8.26	12.25	20	12.54	18
N. M.	828	28	763	28	8.52	12.60	15	13.01	14
N. Y.	1,406	2	1,308	2	7.49	17.10	2	17.54	2
N. C.	714	46	643	46	11.04	10.86	37	10.85	41
N. D.	751	40	721	32	4.16	10.47	43	12.25	24
Ohio	784	34	701	37	11.84	9.94	47	9.87	51
Okla.	757	38	660	44	14.70	10.61	42	10.30	44
Ore.	1,011	16	872	20	15.94	12.49	17	12.09	27
Pa.	934	24	862	21	8.35	12.07	23	12.32	21
R. I.	1,002	20	848	22	18.16	13.41	13	12.59	17
S. C.	683	47	615	47	11.06	10.86	38	10.88	40
S. D.	750	41	683	39	9.81	10.93	36	11.68	31
Tenn.	660	48	613	48	7.67	10.08	45	10.44	42
Texas	732	44	707	35	3.54	9.47	51	10.26	45
Utah	798	31	728	31	9.62	12.15	21	12.35	19
Vt.	945	23	837	23	12.90	14.39	6	14.38	6
Va.	822	29	757	30	8.59	10.72	41	10.93	39
Wash.	992	21	929	16	6.78	11.68	27	12.28	22
W. Va.	784	35	675	40	16.15	11.84	26	11.25	36
Wisc.	1,014	15	970	12	4.54	13.46	11	14.32	7
Wyo.	1,289	5	1,156	5	11.51	14.93	4	15.27	4
D. C.	1,336	3	1,245	3	7.31	13.46	12	13.89	10

a. Population excluding armed forces overseas for July 1, 1978 and July 1, 1979 (provisional) as estimated by the U.S. Department of Commerce.

b. Fiscal year taxes as a percentage of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U.S. Department of Commerce for fiscal 1979.

SOURCE: "State Tax Collections in 1979", "Governmental Finances in 1977-1978", and "Survey of Current Business", August 1979, U.S. Department of Commerce.

WHERE GOVERNMENT GETS ITS MONEY

Taxes traditionally comprise more than 50% of Hawaii's state general and special fund revenues. The state's largest fund, the general fund, derives more than 90% of its operating revenues from Hawaii's tax structure.

When state and local government revenues are combined, the highly centralized form of government in Hawaii is reflected in the revenue structure of Hawaii's governments where more than 80% of the taxes levied accrue to state government.

The heaviest contributor to the state coffer is the general excise tax, a multi-rate, multi-stage tax which is levied on businesses for the privilege of doing business in Hawaii. This source of revenue provided 37% of the state's total revenues in fiscal 1979.

Following a distant second behind the gross income tax was Hawaii's personal and corporate net income taxes, contributing more than 25% of the total state revenues. Patterned after the federal income tax in many respects, net income taxes produced more than \$296 million in fiscal 1979. This represented an 18% growth over 1978 income tax collections.

Responding to inflation, Hawaii's tax structure experienced a substantial growth in 1979, with total collections of \$1.16 billion, producing 14% more revenues than in 1978. The major contributors to Hawaii's tax structure remain the general excise, income and property taxes, accounting for nearly 75% of all taxes collected.

The real property tax is the mainstay of county revenues, accounting for 43% of Honolulu's \$313 million, 36% of Maui's \$33 million, 48% of Hawaii's \$41 million, and 39% of Kauai's \$19 million total operating revenues. While state grants represented the second largest source of revenue for Maui (23%) and Kauai (21%), federal grants contributed the second largest source of funds for Honolulu (34%) and Hawaii (19%) counties.

Although federal tax collections in Hawaii increased by 20% during 1979, federal grants to Hawaii's state and local government declined by 10%.

TABLE 8
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Calendar Years

Activities	1979	1978	1974	Change 1979 from 1978	
				Amount	Percent
Retailing	\$220,795,541	\$190,963,039	\$118,340,599	\$29,832,502	15.62
Services	56,487,818	48,919,845	31,342,778	7,567,973	15.47
Contracting	53,018,411	42,435,922	41,089,906	10,582,489	24.94
Theater, Radio, Amusement	4,365,715	4,163,391	2,661,644	202,324	4.86
Interest	5,329,661	3,577,914	3,014,150	1,751,747	48.96
Commissions	12,295,641	10,441,004	6,168,172	1,854,637	17.76
Hotel Rentals	26,883,938	21,434,959	12,764,373	5,448,979	25.42
All Other Rentals	41,113,929	34,282,924	22,968,912	6,831,005	19.93
Use (4%)	9,324,649	5,529,504	4,161,106	3,795,145	68.63
All Others	6,017,994	5,952,348	4,039,904	65,646	1.10
Sub-Total	\$435,633,297	\$367,700,850	\$246,551,544	\$67,932,447	18.47
Sugar Processing	\$ 1,528,690	\$ 1,455,000	\$ 2,076,291	\$ 73,690	5.06
Pine Canning	821,000	658,327	518,428	162,673	24.71
Sub-Total	\$ 2,349,690	\$ 2,113,327	\$ 2,594,719	\$ 236,363	11.18
Producing	\$ 784,367	\$ 759,776	\$ 495,824	\$ 24,591	3.24
Manufacturing ^a	2,826,105	2,472,490	1,877,957	353,615	14.30
Sub-Total	\$ 3,610,472	\$ 3,232,266	\$ 2,373,781	\$ 378,206	11.70
Wholesaling	\$ 14,004,757	\$ 10,793,536	\$ 7,074,515	\$ 3,211,221	29.75
Intermediary Services	221,508	248,966	207,613	- 27,458	- 11.03
Use (1/2%)	10,154,723	7,159,919	4,365,137	2,994,804	41.83
Disabled Vendors	44,963	27,901	11,447	17,062	61.15
Sub-Total	\$ 24,425,951	\$ 18,230,322	\$ 11,658,712	\$ 6,195,629	33.99
Insurance					
Solicitors	\$ 358,497	\$ 728,406	\$ 440,956	\$- 369,909	- 50.78
Penalties and Interest	141,817	230,369	986,993	- 88,552	- 38.44
Licenses & Fees	--	--	251,884	--	--
Estimated Tax ^b	--	--	131,523	--	--
Sub-Total	\$ 500,314	\$ 958,775	\$ 1,811,356	\$- 458,461	- 47.82
Total	\$466,534,650	\$392,235,540	\$264,990,112	\$74,299,110	18.94

NOTE: Total for 1979 reflects net adjustments and collections not assignable by source of \$14,926. Total for 1978 based on actual collections; individual sources estimated by the Department of Taxation.

a. Includes canning other than pineapple.

b. Net payments of estimated tax.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 9
DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS
State and Local Governments: Fiscal Years^a

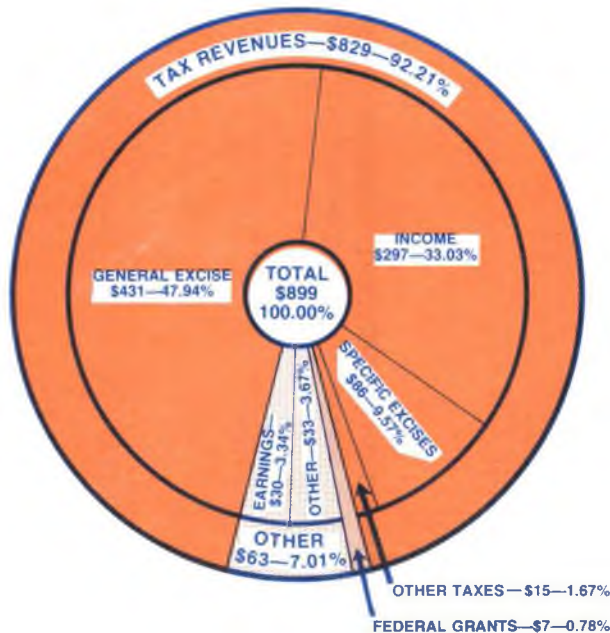
Unit of Government	1979	1978	1977	Change 1979 from 1977	
				Amount	Percent
State of Hawaii	\$11,229,255	\$11,172,506	\$10,073,735	\$1,155,520	11.47
County of:					
Honolulu	16,447,141	16,370,393	14,764,307	1,682,834	11.40
Maui	2,054,895	2,023,334	1,798,371	256,524	14.26
Hawaii	2,833,638	2,821,751	2,584,704	248,934	9.63
Kauai	1,117,765	1,143,558	1,159,370	- 41,605	- 3.59
Total	\$33,682,694	\$33,531,542	\$30,380,487	\$3,302,207	10.87

a. Established by State and Local Fiscal Assistance Act of 1972 to distribute federal assistance moneys to state and local governments.

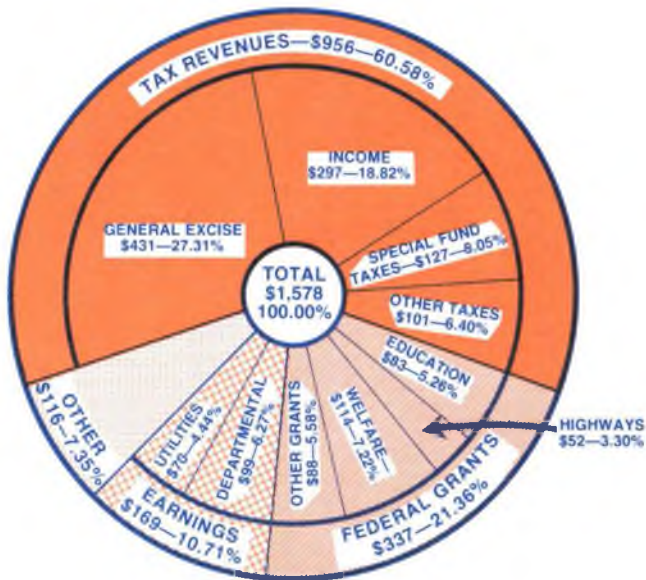
SOURCE: Compiled from the Department of Accounting and General Services, State of Hawaii, and County Finance Director's Annual Reports.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
 STATE OF HAWAII — FISCAL 1979
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 10 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1979 Annual Report of the Comptroller, State of Hawaii.

TABLE 10
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1978 and 1979^a

Source of Revenue	Fiscal 1979			Fiscal 1978		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$430,849,901	\$ --	\$ 430,849,901	\$367,659,751	\$ --	\$ 367,659,751
Specific Excises ^b	85,941,537	43,221,676	129,163,213	79,387,797	40,723,573	120,111,370
Individual Income	264,557,181	--	264,557,181	227,716,308	--	227,216,308
Corporate Income	32,273,128	--	32,273,128	23,835,903	--	23,835,903
Unemployment Compensation	--	82,775,562	82,775,562	--	87,190,907	87,190,907
Other Taxes, Licenses & Permits ^c	15,518,987	414,834	15,933,821	12,408,608	425,981	12,834,589
Sub-Total Taxes	\$829,140,734	\$126,412,072	\$ 955,552,806	\$710,508,367	\$128,340,461	\$ 838,848,828
Fines, Forfeits & Escheats	\$ 5,240,035	\$ 450,226	\$ 5,690,261	\$ 4,572,586	\$ 318,781	\$ 4,891,367
Federal Grants-in-Aid	6,739,012	330,624,729	337,363,741	7,336,099	368,897,128	376,233,227
Revenues from Other Agencies	789,744	621,915	1,411,659	856,240	766,884	1,623,124
Rents, Royalties & Land Income	19,491,352	25,102,070	44,593,422	9,555,420	16,080,791	25,636,211
Earnings - General Departments	32,695,501	66,644,915	99,340,416	30,464,868	56,966,762	87,431,630
- Public Serv. Enterp.	--	70,306,323	70,306,323	--	66,393,196	66,393,196
Repayment Debt Costs: Counties	526,908	--	526,908	909,839	--	909,839
Interest Earned	476,600	--	476,600	711,514	--	711,514
Miscellaneous	4,315,876	58,287,617	62,603,493	8,310,413	50,375,937	58,686,350
Total ^d	\$899,415,762	\$678,449,867	\$1,577,865,629	\$773,225,346	\$688,139,940	\$1,461,365,286

a. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.

b. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

c. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax.

d. Excludes transfers and repayments except as shown.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 11
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Source	1979	1978	1977	1974	1969
<u>State of Hawaii</u>					
General Excise & Use	\$ 430,849,901	\$ 367,659,752	\$341,326,657	\$244,554,768	\$137,236,402
Fuel	48,318,750	46,113,353	44,227,188	29,649,393	23,916,990
Liquor	20,433,985	18,044,057	16,221,990	11,414,478	7,025,360
Tobacco	11,855,701	10,976,300	10,310,794	8,304,732	5,397,827
Insurance	18,466,002	15,744,229	13,321,626	9,533,689	5,228,657
Public Service Companies	33,924,866	33,401,288	31,201,171	21,167,132	10,841,479
Banks and Other Financial Corporations	7,602,035	5,158,514	4,860,899	3,629,739	1,437,713
Corporate Income ^a	32,273,128	23,835,903	22,743,925	18,166,034	13,748,920
Individual Income ^b					
Net Income	264,557,220	227,216,369	203,018,340	151,733,833	86,500,546
Inheritance and Estate	4,141,033	4,042,143	4,104,172	2,661,186	3,412,768
Real Property	174,343,109	155,426,794	149,224,048	121,864,482	70,296,242
Conveyance	1,857,695	1,309,386	893,569	1,037,260	405,589
Licenses, Permits and Other	3,595,007	3,548,132	3,059,472	1,969,838	1,107,612
Unemployment Compensation	75,458,288	73,706,211	61,435,196	25,168,413	13,324,581
Sub-Total	\$1,127,676,720	\$ 986,182,431	\$905,959,047	\$650,854,977	\$379,880,686
<u>Counties</u>					
Liquor Licenses & Fees	\$ 2,269,330	\$ 1,981,910	\$ 1,844,809	\$ 1,428,900	\$ 907,930
Utility Franchise	8,022,829	6,991,139	6,144,844	3,203,234	1,816,380
Motor Vehicle Weight	21,948,319	20,919,942	12,951,655	12,488,072	9,172,728
Licenses, Permits & Other	5,081,862	4,224,037	4,740,980	4,350,132	3,719,784
Sub-Total	\$ 37,322,340	\$ 34,117,028	\$ 25,682,288	\$ 21,470,338	\$ 15,616,822
Total	\$1,164,999,060	\$1,020,299,459	\$931,631,335	\$672,325,315	\$395,497,508

a. Includes payments of estimated taxes less refunds.

b. Individual income includes withheld and estimated tax less refunds, and delinquent compensation tax (repealed 1/1/58).

SOURCE: Department of Taxation, and Department of Accounting and General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 12
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1978 and 1979
(In Thousands)

Type of Taxes	1979 Allocated to						1978 Allocated to					
	State	Honolulu	Mau	Hawaii	Kauai	Total	State	Honolulu	Mau	Hawaii	Kauai	Total
State Tax Collections												
General Excise ^a	\$412,678	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,116	\$ 430,850	\$349,413	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,191	\$ 367,660
Fuel	35,223	8,797	1,618	2,045	636	48,319	33,823	8,518	1,486	1,691	595	46,113
Liquor	20,434					20,434	18,044					18,044
Tobacco	11,856					11,856	10,976					10,976
Insurance	18,466					18,466	15,744					15,744
Public Service Co.	33,925					33,925	33,401					33,401
Banks & Fin. Corp.	7,602					7,602	5,159					5,159
Income - Corporate ^b	32,273					32,273	23,836					23,836
- Individual ^c	264,557					264,557	227,216					227,216
Inheritance & Estate	4,141					4,141	4,042					4,042
Real Property	9	135,048	12,056	19,822	7,408	174,343	11	120,708	11,578	16,982	6,148	155,427
Conveyance	1,858					1,858	1,309					1,309
Unempl. Comp.	75,458					75,458	73,706					73,706
Licenses & Other	3,595					3,595	3,548					3,548
Sub-Total	\$922,075	\$151,579	\$16,668	\$26,195	\$11,160	\$1,127,677	\$800,228	\$136,960	\$16,058	\$23,001	\$ 9,934	\$ 986,182
County Collections												
Liquor Licenses & Fees	\$ --	\$ 1,380	\$ 385	\$ 331	\$ 173	\$ 2,269	\$ --	\$ 1,251	\$ 322	\$ 278	\$ 131	\$ 1,982
Utility Franchise	--	6,562	333	741	388	8,023	--	5,665	298	690	338	6,991
Motor Vehicle Weight	8,002	10,414	1,109	1,447	976	21,948	6,901	10,431	1,091	1,463	1,034	20,920
All Others	--	3,508	606	709	259	5,082	--	3,056	547	500	121	4,224
Sub-Total	\$ 8,002	\$ 21,865	\$ 2,432	\$ 3,227	\$ 1,796	\$ 37,322	\$ 6,901	\$ 20,403	\$ 2,257	\$ 2,931	\$ 1,625	\$ 34,117
Total	\$930,077	\$173,444	\$19,100	\$29,422	\$12,956	\$1,164,999	\$807,129	\$157,363	\$18,315	\$25,932	\$11,559	\$1,020,299

NOTE: Detail may not add to total due to rounding.

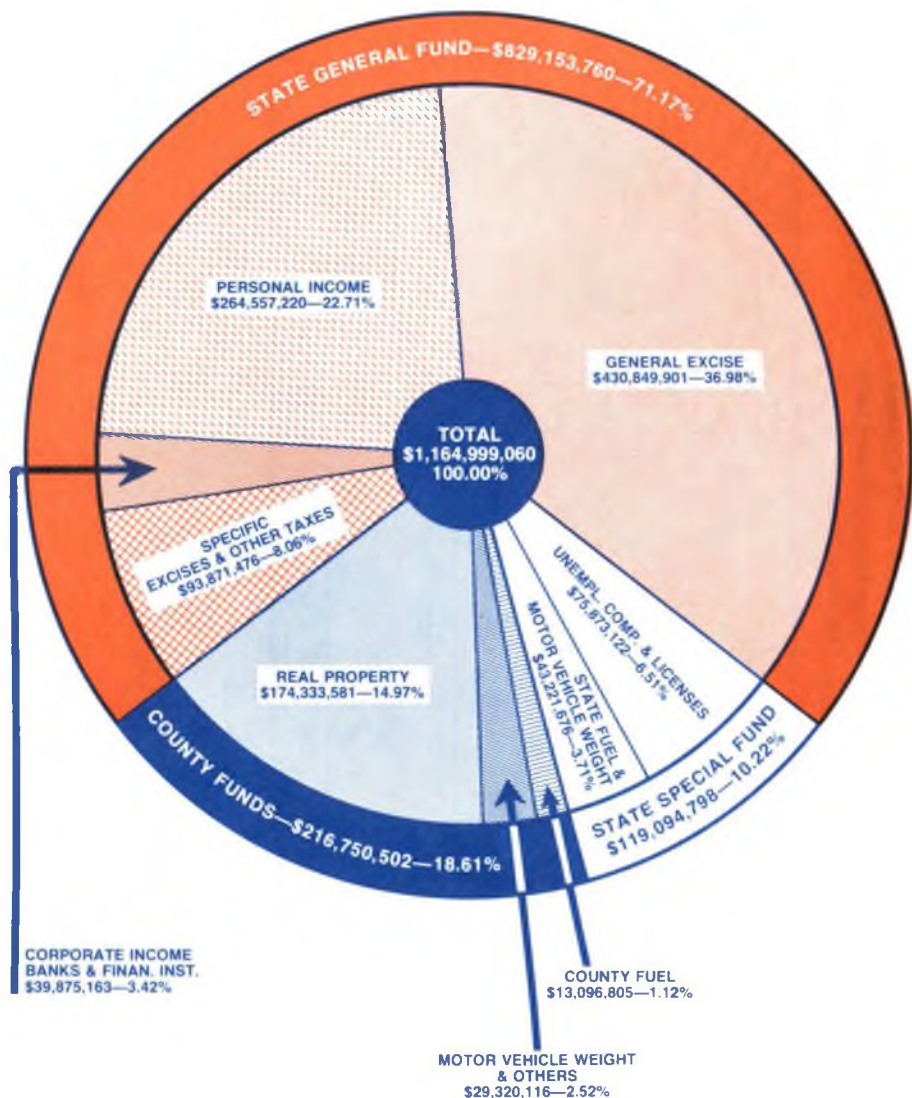
a. Act 114, 1973 provided fixed amounts for county grants-in-aid subject to transfer of county functions.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; the various county Finance Directors' Annual Reports, and Table 11.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1979



NOTE: Details do not agree exactly with Table II because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

TABLE 13
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1979	1979	1978	1977	1974
STATE TAX REVENUES					
OAHU					
Gasoline	8.5¢	\$20,510,535	\$19,919,354	\$19,537,090	\$10,461,451
Other Highway ^a	6¢ & 8.5¢	1,018,227	929,395	871,066	404,918
Other Non-Hwy.	1¢	453,226	386,673	407,990	370,162
Aviation	1¢	4,636,770	4,544,088	4,448,385	4,569,691
Small Boat ^d	1¢ & 12¢	23,118	24,040	27,503	26,262
TOTAL OAHU	--	\$26,641,876	\$25,803,551	\$25,292,034	\$15,832,484
MAUI					
Gasoline	8.5¢	\$ 2,665,752	\$ 2,469,894	\$ 2,256,005	\$ 973,926
Other Highway ^a	6¢ & 8.5¢	114,846	86,308	111,382	46,905
Other Non-Hwy.	1¢	242,341	284,600	235,915	192,013
Aviation	1¢	48,634	51,917	53,073	43,791
Small Boat ^d	1¢ & 13.5¢	464	564	1,571	1,435
TOTAL MAUI	--	\$ 3,072,037	\$ 2,893,283	\$ 2,657,946	\$ 1,258,069
HAWAII					
Gasoline	8.5¢	\$ 3,243,903	\$ 3,087,494	\$ 2,943,860	\$ 1,435,832
Other Highway ^a	6¢ & 8.5¢	245,143	208,847	231,678	108,848
Other Non-Hwy.	1¢	129,666	110,499	107,677	129,498
Aviation	1¢	168,433	159,387	134,974	172,880
Small Boat ^b	1¢ & 13.5¢	31,522	66,455	31,919	9,340
TOTAL HAWAII	--	\$ 3,818,667	\$ 3,632,683	\$ 3,450,108	\$ 1,856,398
KAUAI					
Gasoline	8.5¢	\$ 1,306,809	\$ 1,223,582	\$ 1,172,761	\$ 571,203
Other Highway ^a	6¢ & 8.5¢	59,581	55,595	59,301	31,671
Other Non-Hwy.	1¢	230,030	141,632	107,210	77,800
Aviation	1¢	7,217	5,971	5,080	4,071
Small Boat ^b	1¢ & 12.5¢	223	889	1,616	720
TOTAL KAUAI	--	\$ 1,603,860	\$ 1,427,670	\$ 1,345,968	\$ 685,465
ALL COUNTIES					
Gasoline	--	\$27,726,999	\$26,700,325	\$25,909,717	\$13,442,412
Other Highway	--	1,437,797	1,280,145	1,273,427	592,343
Other Non-Hwy.	--	1,055,263	923,404	858,791	769,473
Aviation	--	4,861,054	4,761,364	4,641,512	4,790,433
Small Boat ^c	--	55,327	91,949	62,609	37,756
TOTAL ALL COUNTIES	--	\$35,136,440	\$33,757,187	\$32,746,055	\$19,632,417
COUNTY TAX REVENUES					
OAHU					
Gasoline	3.5¢	\$ 8,443,723	\$ 8,199,118	\$ 8,041,185	\$ 7,318,357
Other Highway ^a	2¢ & 3.5¢	414,953	378,567	353,567	281,182
TOTAL OAHU	--	\$ 8,858,676	\$ 8,577,685	\$ 8,394,752	\$ 7,599,540
MAUI					
Gasoline	5¢	\$ 1,562,811	\$ 1,446,563	\$ 1,321,270	\$ 965,425
Other Highway ^a	3¢ & 5¢	66,989	50,138	64,805	46,150
TOTAL MAUI	--	\$ 1,629,800	\$ 1,496,701	\$ 1,386,075	\$ 1,011,575
HAWAII					
Gasoline	5¢	\$ 1,906,439	\$ 1,576,064	\$ 1,036,588	\$ 856,860
Other Highway ^a	3¢ & 5¢	143,767	106,166	81,584	65,093
TOTAL HAWAII	--	\$ 2,050,206	\$ 1,682,230	\$ 1,118,172	\$ 921,953
KAUAI					
Gasoline	4¢	\$ 613,044	\$ 573,046	\$ 550,932	\$ 453,502
Other Highway ^a	3¢ & 4¢	28,089	26,217	27,994	25,271
TOTAL KAUAI	--	\$ 641,133	\$ 599,263	\$ 578,926	\$ 478,774
ALL COUNTIES					
Gasoline	--	\$12,526,017	\$11,794,791	\$10,949,975	\$ 9,594,145
Other Highway	--	653,798	561,088	527,950	417,696
TOTAL ALL COUNTIES	--	\$13,179,815	\$12,355,878	\$11,477,925	\$10,011,841

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline at 1¢ per gallon.

c. Includes \$14,803 in 1977, \$27,389 in 1978 and \$15,958 in 1979 allocated to counties

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 16
STATE PERSONAL INCOME TAX DATA
At January 1, 1980

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps in Range	Personal Exemption or Credit ^b	
		Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$1,000	\$1,000
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	3.0	2,000	14.5	150,000	23	(e)	(e)
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,226 ^c	736
Ark.	No	1.0	2,999	7.0	25,000	6	17,50 ^{b,c}	6 ^b
Calif.	No	1.0	2,240	11.0	17,430	11	27 ^{b,c}	9 ^b
Colo. ^d	Yes	3.0	1,000	8.0	10,000	11	850 ^c	850
Conn. ^d	No personal income tax							
Del.	Yes	1.4	1,000	13.5	50,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	1,000	6.0	10,000	6	1,500	700
Idaho	No	2.0	1,000	7.5	5,000	6	(c)(e)	(e)
Ill.	No	2.5% flat rate					1,000	1,000
Ind.	No	1.9% flat rate					1,000 ^c	500
Iowa	Yes	0.5	1,023	13.0	76,725	13	16 ^b	11
Kans.	Yes	2.0	2,000	9.0	25,000	8	1,000	1,000
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b
La.	Yes	2.0	10,000	6.0	50,000	3	2,500	400
Me.	No	1.0	2,000	10.0	25,000	8	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	5% flat rate + 7.5% surtax					2,000 ^{c,e}	700
Mich.	No	4.6% flat rate					1,500 ^c	1,500
Minn.	Yes	1.6	551	16.0	27,501	12	60 ^{b,c}	60 ^b
Miss.	No	3.0	5,000	4.0	5,000	2	5,250 ^e	1,500
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 ^c	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	1,050	1,050
Neb.	No	17% of adjusted federal liability					(c)	(c)
Nev.	No state income tax							
N. H.	No	5.0% on interest and dividend income over \$600						
N. J.	No	2.0	20,000	2.5	20,000	2	1,000	1,000
N. M.	No	0.8	1,000	9.0	100,000	19	1,000	1,000
N. Y.	No	2.0	1,000	14.0	23,000	13	750 ^c	750
N. C.	No	3.0	2,000	7.0	10,000	5	1,100	700
N. D. ^d	Yes	1.0	3,000	7.5	30,000	6	750	750
Ohio	No	0.5	5,000	3.5	40,000	6	650	650
Okla.	Yes	0.5	1,000	6.0	7,500	7	750 ^c	750
Ore.	Yes	4.0	500	10.0	5,000	7	1,000	1,000
Pa.	No	2.2% flat rate						
R. I.	No	19% of adjusted federal liability					1,000	1,000
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No state income tax							
Utah	Yes	2.25	750	7.75	4,500	7	1,000	1,000
Vt.	No	23% of federal liability					(c)	(c)
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No state income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.4	3,000	10	40,000	8	20 ^{b,c}	20 ^b
Wyo.	No state income tax							
D. C.	No	2.0	1,000	11.0	25,000	10	750 ^c	750

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property, and/or local income taxes. Limited to elderly in some states. Adjusted for inflation in Arizona, California, Colorado, Iowa, Minnesota and Wisconsin.
- d. Additional rates: Colorado, 2% on interest and dividends over \$15,000; Connecticut, graduated tax levied on dividends if federal adjusted gross income exceeds \$20,000; Massachusetts, 10% on interest, dividends and capital gains; Montana, 10% surtax; North Dakota, 1% on net business income of individuals, estates, and trusts over \$2,000.
- e. No double exemptions for joint returns. Federal zero-bracket amount permitted in Alaska and Idaho.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1980

State	State/Federal ^a Corporation Tax Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
				\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	209	2,058	14,803
Alaska	No/No	9.4%	CF-7, CB-3	430	4,296	42,962
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000 1% to \$3,000	CF-5	180	3,689	28,477
Ark.	No/No	6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.6%	--	480	4,800	48,000
Colo.	No/No	5.0%	CF-7, CB-3	250	2,500	25,000
Conn.	Yes/No	10.0%	CF-5	455	4,545	45,455
Del.	No/No	8.7%	CF-7, CB-3	435	4,350	43,500
Fla.	No/No	5.0%	CF-7	250	2,500	25,000
Ga.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	335	3,260	32,510
Ill.	No/No	4.0% + 2.85% ^d	CF-7, CB-3	343	3,425	34,250
Ind.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Iowa	No/Yes ^a	6% to \$25,000 10% over \$100,000 4.5% to \$25,000	CF-7, CB-3	276	3,155	37,833
Kan.	No/No	6.75% over \$25,000	CF-7, CB-3	225	2,813	33,188
Ky.	No/No	3% to \$25,000 6% over \$100,000	CF-1 for new businesses	150	1,750	28,250
La.	No/Yes	4% to \$25,000 8% over \$200,000	--	167	1,806	20,131
Me.	No/No	4.95% to \$25,000	CF-7, CB-3	248	2,970	34,155
Md.	No/No	6.93% over \$25,000	CF-7, CB-3	350	3,500	35,000
Mass.	No/No	7.0% 8.33%	CF-5 for new businesses	417	4,165	41,650
Mich.	Special business tax of 2.35% is levied in lieu of corporate income tax					
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	CF-7, CB-3	199	1,959	14,082
Mont.	No/No	6.75%	CF-7, CB-3	338	3,375	33,750
Neb.	Yes/No	4.5% to \$25,000 4.675% over \$25,000	CF-7, CB-3	215	2,191	22,289
Nev.	No state corporation income tax					
N. H.	No/No	8.0%	--	400	4,000	40,000
N. J.	No/No	9.0%	--	450	4,500	45,000
N. M.	Yes/No	5.0%	CF-7, CB-3	238	2,381	23,809
N. Y.	No/No	10.0%	CF-7, CB-3	500	5,000	50,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 8.5% over \$25,000 4% to \$25,000 8% over \$25,000	CF-7, CB-3	137	2,623	24,666
Ohio	Yes/No		CF-5	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-7, CB-3	192	1,923	19,231
Ore.	No/No	7.5%	CF-5	375	3,750	37,500
Pa.	No/No	10.5%	--	525	5,250	52,500
R. I.	No/No	8.0%	CF-7, CB-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-3	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Vt.	Yes/No	5% to \$10,000 7.5% over \$250,000	CF-7, CB-3	238	2,944	33,395
Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wisc.	Yes/No	2.3% to \$1,000 7.9% over \$6,000	CF-5	176	3,457	36,551
Wyo.	No state corporation income tax					
D. C.	No/No	9.0% + 10% surtax	--	495	4,950	49,500

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Iowa to 50% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Carrybacks usually limited to year of enactment. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal and state corporation income taxes paid.

d. An additional personal property replacement tax on net income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 14
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1980

State	Retail Rates ^a		Other Rates ^b	Credit Granted Against Income Taxes	Food Taxable ^c	Drugs Taxable ^d
	State	Local				
HAWAII	4.0%	--	0.5%	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	4.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	No
Calif.	4.75	1.75	--	No	No	No
Colo.	3.0	4.0	--	No	No	No
Conn.	7.0	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	4.0	2.0	--	No	No	No
Ga.	3.0	1.0	--	Yes	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	4.0	--	.35	No	No	No
Iowa	3.0	--	--	No	No	No
Kans.	3.0	1.0	--	Yes ^e	Yes	No
Ky.	5.0	0.5	--	No	No	No
La.	3.0	3.0	--	No	No	No
Me.	5.0	--	--	No	No	No
Md.	5.0	--	--	No	No	No
Mass.	5.0	--	--	No	No	No
Mich.	4.0	--	--	No	No	No
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	No
Mo.	3.125	1.0	--	No	Yes	No
Mont.	No state or local sales tax					
Neb.	3.0	1.5	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	No	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	3.75	1.0	--	Yes	Yes	Yes
N. Y.	4.0	4.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	3.0	--	--	No	No	No
Ohio	4.0	2.0	--	No	No	No
Okla.	2.0	3.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.4	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	No
S. D.	4.0	2.0	--	Yes ^e	Yes	No
Tenn.	4.5	2.25	--	No	Yes	No
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.75	--	No	Yes	No
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.8	0.44	No	No	No
W. Va.	3.0	--	0.88 & 0.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes ^e	Yes	No
D. C.	--	5.0	--	No	No	No

- Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
 - Hawaii levies tax on wholesaling, producing and manufacturing; Indiana on wholesaling; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.
 - Food for home consumption; restaurant meals are generally taxable. Reduced rate in Illinois and West Virginia.
 - Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs. Reduced rate in Illinois.
 - Refund granted to low income elderly persons.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 15
STATE FUEL, TOBACCO AND LIQUOR TAXES
 Tax Rates as of January 1, 1980

	Motor Fuel Tax ^a		Tobacco Taxes		
	(\$ Per Gallon)		Cigarettes	Other	Liquor ^d
State	State	Local	(\$ Per Pack)	Products	(Per Gal.)
HAWAII	8.5	6.5	40% Whlse. ^c	40% Whlse.	20% Whlse.
Ala.	7.0 ^b	2.0	12.0	Yes	3% Retail ^e
Alaska	8.0		8.0	No	\$4.00
Ariz.	8.0		13.0	Yes	2.50
Ark.	9.5 ^b		17.75	16% Whlse.	\$2.50+3% Retail
Calif.	7.0		10.0	No	2.00
Colo.	7.0		10.0	No	2.16
Conn.	11.0		21.0	No	2.50
Del.	9.0		14.0	30% Whlse.	2.25
Fla.	8.0	1.0	21.0	No	4.75
Ga.	7.5		12.0	Yes	3.75
Idaho	9.5		9.1	35% Whlse.	14% Retail ^e
Ill.	7.5		12.0	No	2.00
Ind.	8.0		10.5	No	2.62
Iowa	10.0		13.0	10% Whlse.	15% Whlse. ^e
Kans.	8.0 ^b		11.0	10% Whlse.	2.50
Ky.	9.0		3.0	No	1.92
La.	8.0		11.0	Yes	2.50
Me.	9.0		16.0	No	(e)
Md.	9.0		10.0	No	1.50
Mass.	8.5		21.0	No	4.05
Mich.	11.0 ^b		11.0	No	13.85% Retail ^e
Minn.	9.0		18.0	20% Whlse.	4.39
Miss.	9.0	3.0	11.0	Yes	2.50 ^e
Mo.	7.0		9.0	No	2.00
Mont.	9.0 ^b		12.0	12.5% Whlse.	26% Retail ^e
Neb.	10.5		13.0	No	2.50
Nev.	6.0	2.0	10.0	No	1.90
N. H.	11.0		12.0	No	(e)
N. J.	8.0		19.0	No	2.80
N. M.	7.0		12.0	No	1.50
N. Y.	8.0 ^b	1.0 ^f	15.0	No	3.25
N. C.	9.0		2.0	No	22.5% Retail
N. D.	8.0		12.0	11% Whlse.	2.50
Ohio	7.0		15.0	No	(e)
Okla.	6.58 ^b		18.0	Yes	4.00
Ore.	7.0		9.0	No	(e)
Pa.	11.0		18.0	No	\$1.00+18% Retail ^e
R. I.	10.0		18.0	No	2.50
S. C.	10.0		7.0	Yes	\$1.92+9% Surtax
S. D.	9.0		14.0	No	3.05
Tenn.	7.0 ^b		13.0	6% Whlse.	4.00
Texas	5.0 ^b		18.5	Yes	2.00
Utah	9.0		10.0	25% Retail	8% Retail ^e
Vt.	9.0 ^b		12.0	20% Whlse.	24% Retail ^e
Va.	9.0		2.5	No	15% Retail ^e
Wash.	12.0		16.0	45% Whlse.	(e)
W. Va.	10.5		17.0	No	(e)
Wisc.	7.0		16.0	No	2.60
Wyo.	8.0 ^b		8.0	No	0.95 ^e
D. C.	--	10.0	13.0	No	1.50

a. Gasoline for use on public highways. Local rate is highest imposed. Additional tax of 3% of retail imposed in Georgia.

b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Alabama and Tennessee, 8¢; Michigan, 9.0¢; Kansas, Mississippi and New York, 10¢; Arkansas, 10.5¢; Montana, 11.0¢; Iowa, 11.5¢; and tax exempt in Vermont and Wyoming.

c. Tax is approximately 12¢ per pack in Hawaii.

d. Rates apply only to distilled spirits not in excess of 100 proof.

e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.

f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 18
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1980 — By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	Maui	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$ 3,313,220	\$ 453,346	\$ 411,728	\$182,366	\$ 4,360,660	22.51
Leasehold ^d	1,741,276	22,560	26,124	3,188	1,793,148	9.25
Government: Federal	1,093,786	3,175	11,301	4,880	1,113,142	5.74
State	1,427,813	87,650	177,358	30,167	1,722,988	8.89
Counties	478,926	33,290	24,299	12,440	548,955	2.83
Public Utilities ^c	101,445	9,507	8,706	1,644	121,302	0.63
Miscellaneous Exempt ^d	726,915	46,211	62,499	19,090	854,715	4.41
All Others	5,955,748	1,488,498	977,442	440,250	8,861,938	45.74
Total Gross Valuations	\$14,839,129	\$2,144,237	\$1,699,457	\$694,025	\$19,376,848	100.00
Exempt Properties						
Government	\$ 3,000,525	\$ 124,115	\$ 212,958	\$ 47,487	\$ 3,385,085	17.47
Public Utilities ^c	101,445	9,507	8,706	1,644	121,302	0.63
Homes: ^b Fee	1,071,668	164,005	208,638	83,722	1,528,033	7.89
Leasehold	489,502	8,615	13,583	1,726	513,426	2.65
Others ^d	726,915	46,211	62,499	19,090	854,715	4.41
Sub-Total Exemptions	\$ 5,390,055	\$ 352,453	\$ 506,384	\$153,669	\$ 6,402,561	33.04
Taxable Values	\$ 9,449,074	\$1,791,784	\$1,193,073	\$540,356	\$12,974,287	66.96
Less 50% of Appeals	44,861	14,657	1,700	4,896	66,114	0.34
Net Taxable Values	\$ 9,404,213	\$1,777,127	\$1,191,373	\$535,460	\$12,908,173	66.62

- a. Gross valuations assessed at approximately 60% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$12,000; \$24,000; \$30,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital, and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.
- SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year		Honolulu ^b	Mau i	Hawaii ^b	Kauai	All Counties ^b
1980		\$ (9,404,213)	\$ (1,777,127)	\$ (1,191,372)	\$ (535,460)	\$ (12,908,172)
Improved Residential	- Land	3,079,681	338,438	204,448	128,898	3,751,465
	- Bldg.	1,122,635	124,834	102,228	69,036	1,418,733
Unimproved Residential	- Land	164,103	69,496	43,470	33,297	310,366
	- Bldg.	5,185	186	4,568	3,243	13,182
Hotel-Apartment	- Land	716,240	311,813	71,143	67,460	1,166,656
	- Bldg.	1,375,272	488,170	172,393	98,839	2,134,674
Commercial	- Land	669,941	82,807	45,450	26,119	824,317
	- Bldg.	1,194,618	48,450	55,921	24,187	1,323,176
Industrial	- Land	606,201	50,100	24,909	7,034	688,244
	- Bldg.	327,615	46,354	37,722	12,402	424,093
Agricultural	- Land	91,459	157,360	340,626	43,312	632,757
	- Bldg.	30,084	48,363	65,906	10,440	154,793
Conservation	- Land	15,343	9,678	21,356	10,152	56,529
	- Bldg.	5,836	1,078	1,232	1,041	9,187
1979		8,706,464	1,265,848	1,074,685	484,487	11,531,484
1978		7,805,950	961,686	934,429	412,706	10,114,771
1977		7,568,023	920,362	916,666	401,301	9,806,352
1976		6,683,685	816,168	904,044	370,209	8,774,106
1975		5,462,341	594,807	771,689	299,543	7,128,381
1974		4,546,531	437,146	629,326	222,052	5,835,056
1973		4,087,119	353,466	562,273	198,897	5,201,754
1972		3,585,106	302,136	450,437	186,810	4,524,489
1971		3,185,288	265,800	366,130	148,822	3,966,040

NOTE: Detail may not add to total due to rounding.

a. Net assessed valuations for tax rate purposes certified by the Director of Taxation as 60% of market value after fiscal year 1976. Prior years adjusted to 60% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.1 million for Honolulu and \$171,400 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Real Property Technical, and Tax Research and Planning Offices, Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year	Honolulu	Maui	Hawaii	Kauai	All Counties
1980 (Est.) ^a	\$(143,292,206)	\$(11,500,877)	\$(21,329,404)	\$(7,764,148)	\$(183,886,635)
Impr. Res.	64,001,273	2,997,370	5,489,500	2,870,043	75,358,186
Unimprov. Res.	2,737,452	477,890	906,445	553,004	4,674,791
Hotel-Apt.	31,696,384	5,151,046	4,311,814	2,388,162	43,547,406
Commercial	28,401,094	849,586	1,814,731	729,396	31,794,806
Industrial	14,224,047	624,366	1,121,449	281,841	16,251,703
Agricultural	1,851,100	1,331,028	7,276,923	779,404	11,238,455
Conservation	322,556	69,591	404,325	162,299	958,771
1979	135,047,817	12,055,703	19,821,901	7,408,160	174,333,581
1978	120,707,945	11,577,622	16,982,147	6,148,490	155,416,204
1977	114,326,276	11,725,735	16,943,416	6,207,789	149,203,216
1976	117,124,133	11,896,154	18,781,089	5,982,956	153,784,332
1975	98,225,109	9,828,053	15,621,740	4,992,839	128,667,741
1974	96,624,744	7,842,451	13,276,493	4,118,448	121,862,136
1973	84,481,270	6,291,453	11,577,947	3,492,083	105,842,753
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432

a. Totals include tax on certain federal leased property not allocated by class, but exclude minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

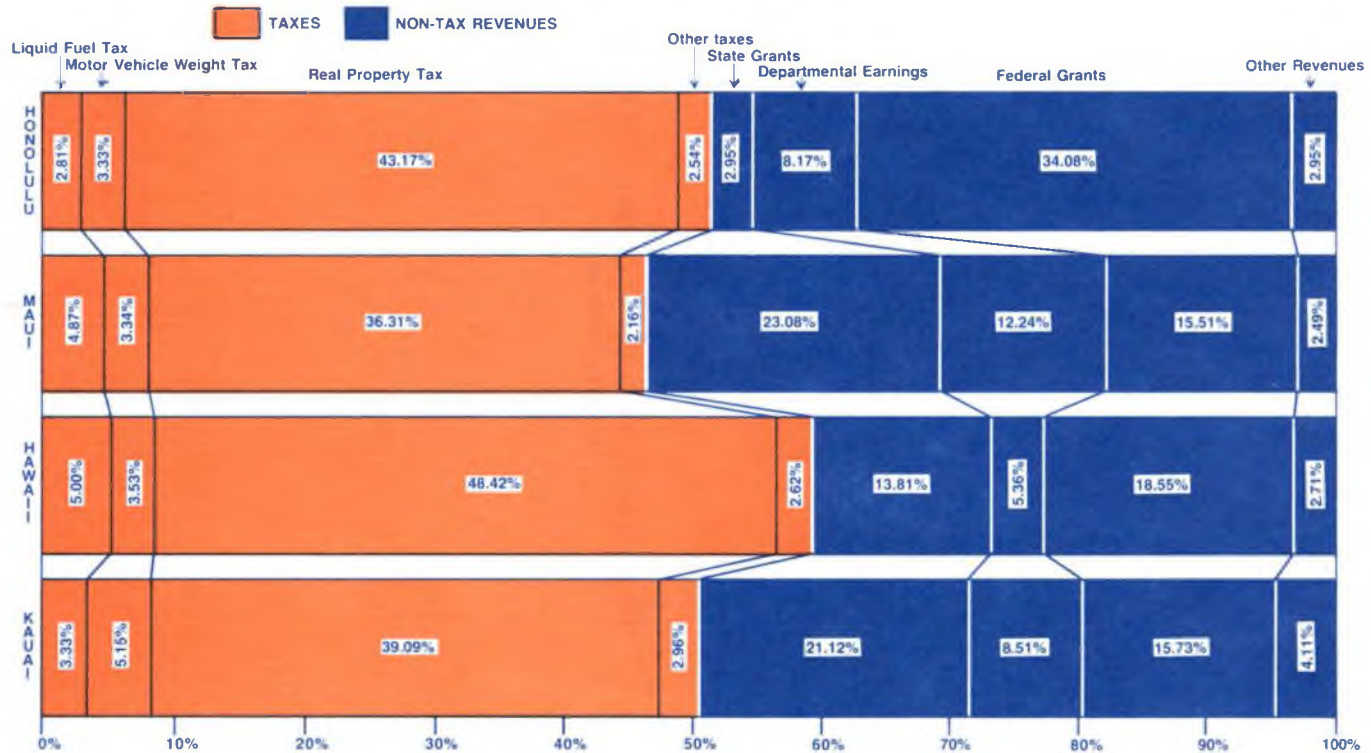
TABLE 21
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

Fiscal Year	Honolulu	Maui	Hawaii	Kauai	Average ^a
1980 Average Rate	\$15.23	\$ 6.47	\$17.90	\$14.50	\$14.25
Improved Residential	15.23	6.47	17.90	14.50	14.58
Agricultural	15.23	6.47	17.90	14.50	14.27
Conservation	15.23	6.47	17.90	14.50	14.59
Hotel-Apartment					
Land	16.22	6.86	19.05	15.27	13.84
Bldg.	14.60	6.17	17.15	13.74	12.84
Unimproved Residential					
Land	16.22	6.86	19.05	15.27	14.42
Bldg.	14.60	6.17	17.15	13.74	15.15
Commercial					
Land	16.27	6.72	18.95	15.23	15.43
Bldg.	14.65	6.05	17.05	13.71	14.42
Industrial					
Land	15.79	6.80	19.05	15.49	15.25
Bldg.	14.20	6.12	17.15	13.94	13.57
1979 Average Rate	15.23	9.09	17.90	14.50	14.78
1978 " "	15.37	11.96	17.90	14.50	15.25
1977 " "	15.37	12.50	17.90	14.50	15.31
1976 " "	15.37	12.50	17.90	14.50	15.34
1975 " "	15.37	14.00	17.90	14.50	15.31
1974 " "	17.71	15.00	17.90	15.00	17.44
1973 " "	17.71	15.00	17.90	15.00	17.44
1972 " "	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79

a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution — By Counties
 Fiscal Year — 1979



SOURCE: Tables 22-25 inclusive.

TABLE 22
OPERATING REVENUES^a — CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

Source of Revenue	1979	1978	1977	1974	1969
Taxes					
Real Property	\$135,047,817	\$120,720,378	\$114,326,276	\$ 96,624,744	\$60,375,044
Liquid Fuel	8,797,372	8,518,393	8,337,752	7,599,540	6,042,368
Utility Franchise	6,561,935	5,664,912	5,009,050	2,604,931	1,521,113
Motor Vehicle Weight	10,414,179	10,431,223	10,116,513	9,926,041	7,490,366
Sub-Total Taxes	\$160,821,303	\$145,334,906	\$137,789,591	\$116,755,256	\$75,428,891
Liquor Licenses & Fees	\$ 1,380,147	\$ 1,250,872	\$ 1,157,210	\$ 948,577	\$ 639,593
Parking Meter Fees	2,376,626	1,709,826	1,602,804	1,717,922	936,803
Other Licenses & Permits	3,508,365	3,055,752	3,658,604	3,337,810	3,029,389
Fines, Forfeits, etc.	65,369	64,252	64,383	62,472	27,533
Departmental Earnings ^b	25,547,669	21,872,146	12,450,556	8,527,123	5,936,354
State Grants					
Pensioners	--	--	--	321,532	343,752
Salary Adjustment	--	--	--	--	404,336
Act 155 ^c	7,734,416	7,734,416	7,734,416	8,785,664	3,481,891
Others	1,482,474	4,751,872	2,695,079	785,270	368,148
Sub-Total State Grants	\$ 9,216,890	\$ 12,486,288	\$ 10,429,495	\$ 9,892,466	\$ 4,598,127
Federal Grants	\$106,586,114	\$123,651,243	\$ 92,775,762	\$ 28,657,394	\$ 2,535,270
Hawaii Housing Authority	246,153	218,619	227,614	166,354	162,486
Land Sales	--	--	--	2,089,800	3,473,980
Miscellaneous	3,030,782	4,595,939	4,856,442	4,333,171	1,513,493
Total	\$312,779,418	\$314,239,844	\$265,012,462	\$176,488,346	\$98,281,919

- a. Excludes loan, bond, revolving, improvement district and trust funds, and Board of Water Supply revenues.
b. Includes rentals, interest and other earnings.
c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 23
OPERATING REVENUES^a — COUNTY OF MAUI
Selected Fiscal Years

Source of Revenue	1979	1978	1977	1974	1969
Taxes					
Real Property	\$12,055,703	\$11,577,622	\$11,725,735	\$ 7,842,451	\$3,431,929
Liquid Fuel	1,617,721	1,485,658	1,376,178	1,011,575	747,426
Utility Franchise	332,547	297,518	242,871	127,032	65,937
Motor Vehicle Weight	1,108,541	1,090,766	983,122	784,449	579,973
Sub-Total Taxes	\$15,114,512	\$14,451,563	\$14,327,905	\$ 9,765,507	\$4,825,265
Liquor Licenses & Fees	\$ 385,465	\$ 322,203	\$ 278,098	\$ 177,808	\$ 112,728
Other Licenses & Permits	605,555	546,524	427,618	415,414	213,183
Fines, Forfeits & Penalties	4,355	11,930	7,167	1,534	621
Departmental Earnings ^b	4,064,877	2,943,336	1,587,149	1,894,838	580,607
State Grants					
Pensioners	--	--	--	152,923	166,884
Salary Adjustment	--	--	--	--	55,173
Act 155 ^c	2,994,474	2,994,474	2,994,474	3,001,232	2,860,008
Others	4,667,359	4,655,086	3,357,938	826,547	687,785
Sub-Total State Grants	\$ 7,661,833	\$ 7,649,560	\$ 6,352,412	\$ 3,980,702	\$3,769,850
Federal Grants	\$ 5,146,662	\$ 4,878,236	\$ 4,929,515	\$ 1,674,817	--
Hawaii Housing Authority	22,314	8,870	7,627	4,124	--
Miscellaneous	194,027	161,217	679,735	2,927,311	39,509
Total	\$33,199,600	\$30,973,440	\$28,597,227	\$20,842,054	\$9,541,763

- a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and, from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.
b. Includes rentals, interest, garbage collection charges and other earnings.
c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 24
OPERATING REVENUES^a — COUNTY OF HAWAII
Selected Fiscal Years

Source of Revenue	1979	1978	1977	1974	1969
Taxes					
Real Property	\$19,821,901	\$16,982,147	\$16,943,416	\$13,276,493	\$ 4,793,774
Liquid Fuel	2,045,387	1,691,350	1,117,547	921,953	635,459
Utility Franchise	740,739	690,294	600,810	320,367	159,963
Motor Vehicle Weight	1,446,924	1,462,822	1,272,042	1,100,175	749,499
Sub-Total Taxes	\$24,054,951	\$20,826,613	\$19,933,815	\$15,618,988	\$ 6,338,695
Liquor Licenses & Fees	\$ 330,817	\$ 277,848	\$ 289,753	\$ 211,566	\$ 103,839
Parking Meter Fees	42,692	43,980	48,661	46,794	48,041
Other Licenses & Permits	678,771	500,464	527,984	421,408	370,545
Fines, Forfeits & Penalties	872	1,925	1,285	11,688	508
Departmental Earnings ^b	2,193,601	1,680,207	1,500,466	1,598,249	571,207
State Grants					
Pensioners	--	--	--	222,399	199,960
Salary Adjustments	--	--	--	--	61,513
Capital Improvements	--	--	--	--	349,345
Act 155 ^c	4,327,834	4,327,834	4,327,836	4,469,834	3,766,892
Others	1,325,559	3,025,764	3,114,685	398,684	42,871
Sub-Total State Grants	\$ 5,653,393	\$ 7,353,598	\$ 7,442,521	\$ 5,090,918	\$ 4,420,581
Federal Grants	\$ 7,596,392	\$10,047,963	\$10,189,028	\$ 3,441,926	\$ 332,725
Hawaii Housing Authority	\$3,999	23,489	17,193	13,496	13,929
Land Sales	--	--	--	--	1,257,095
Miscellaneous	353,252	164,432	124,281	109,469	173,762
Total	\$40,940,740	\$40,920,519	\$40,074,988	\$26,564,502	\$13,630,929

a. Excludes Loan, Bond, Revolving, certain Trust funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 Special funds also excluded.

b. Includes rentals, interest, garbage collection charges, etc.

c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 25
OPERATING REVENUES^a — COUNTY OF KAUAI
Selected Fiscal Years

Source of Revenue	1979	1978	1977	1974	1969
Taxes					
Real Property	\$ 7,408,160	\$ 6,148,393	\$ 6,207,789	\$ 4,118,448	\$1,743,181
Liquid Fuel	631,374	587,538	575,391	483,923	385,718
Utility Franchise	387,608	338,415	292,113	150,904	69,367
Motor Vehicle Weight	976,451	1,034,229	579,978	677,407	352,890
Sub-Total Taxes	\$ 9,403,593	\$ 8,108,575	\$ 7,655,271	\$ 5,430,682	\$2,551,156
Liquor Licenses & Fees	\$ 172,901	\$ 130,987	\$ 119,748	\$ 90,949	\$ 51,770
Other Licenses & Permits	259,172	165,430	126,774	175,500	106,668
Fines, Forfeits & Penalties	1,770	3,780	3,166	--	811
Departmental Earnings ^b	1,613,452	1,324,813	1,045,636	1,048,813	256,666
State Grants					
Pensioners	--	--	--	76,194	76,895
Salary Adjustment	--	--	--	--	40,941
Act 155 ^c	3,116,321	3,190,821	3,190,821	3,190,821	2,333,437
Others	885,610	1,080,823	1,127,437	20,652	291,242
Sub-Total State Grants	\$ 4,001,931	\$ 4,271,644	\$ 4,318,258	\$ 3,287,667	\$2,742,515
Federal Grants	\$ 2,981,251	\$ 3,093,178	\$ 2,958,871	\$ 1,716,131	\$ 161,108
Miscellaneous	517,148	454,973	286,867	77,726	350,272
Total	\$18,951,218	\$17,553,580	\$16,514,592	\$11,827,468	\$6,220,966

a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and revenues of functions transferred to the State by Act 97, SLH 1965.

b. Includes rentals, interest, garbage collection charges and other earnings.

c. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972, unless a county function is subsequently incorporated as a State function.

SOURCE: County Auditor's Annual Reports for 1969; after 1969, Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26
TAXES LEVIED IN HAWAII
As of January 1, 1980

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE & % OF TOTAL COLLECTIONS ^b
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$1,000 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$48 per qualified exemption when AGI is less than \$5,000 to \$8 when AGI is from \$14,000 to \$19,999. Additional credit of \$20 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.</p> <p style="text-align: right;">24.25%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p> <p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p style="text-align: right;">2.96%</p>
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estates having situs in Hawaii. Bequests to (a) spouse, exemption \$100,000, rates graduated from 2% on first remaining \$25,000 to \$7,750 plus 7% of remaining amounts over \$200,000; (b) parent, child, grandchild or adopted child, exemption \$50,000, rates graduated from 3% of first \$25,000 to \$8,500 plus 8% on amounts over \$150,000; (c) all others, exemption \$5,000, rates graduated from 3% on first \$20,000 to \$9,600 plus 10% on amounts over \$145,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p style="text-align: right;">0.38%</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services, and other activities. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year.</p> <p style="text-align: right;">37.75%</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p style="text-align: right;">1.79%</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p style="text-align: right;">3.11%</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p style="text-align: right;">0.74%</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p style="text-align: right;">0.70%</p>
<p>FUEL TAX (Chapter 243) - On distributors at 12.5¢ per gallon in Kauai County to 15.0¢ in Honolulu County for highway use (includes 8.5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">4.43%</p>
<p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.88%</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.09%</p>
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 60% of "fair market value." Maximum exemption for owner-occupied homes is \$12,000 (\$24,000 for those over 60 and \$30,000 for those over 70). Average 1980 rates per \$1,000 net assessed value are: Oahu \$15.23; Kauai \$14.50; Hawaii \$17.90; and Maui \$6.47. Higher rates on land than on improvements levied on property classed unimproved residential, hotel/apartment, commercial, and industrial. Average rates applied to all other classes. Minimum tax \$7.00. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments.</p> <p style="text-align: right;">16.00%</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;">0.17%</p>
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, .75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii and Maui counties, commercial 1.0¢/lb.; passenger .5¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 2.0¢/lb.; passenger .75¢/lb. with a \$12 minimum. State tax of 0.45¢/lb. and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p>	<p>On or before April 1st.</p> <p style="text-align: right;">2.01%</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.918% for domestic and 3.197% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.9647% for domestic and 4.2824% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>Monthly, quarterly, or annually, depending on prior year's liability.</p> <p style="text-align: right;">1.75%</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p style="text-align: right;">1.01%</p>

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1979 State and county tax collections (see Table 11), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years
(In Thousands)

Source	1979	1978	1977	1974	1969
Indiv. Income & Employment ^a	\$1,211,243	\$1,024,630	\$ 922,574	\$710,004	\$410,939
Corp. Income & Excess Profits	199,747	147,164	134,840	96,814	81,138
Manufacturer's Excise	1,890	1,451	597	576	1,089
Retailer's Excise	384	307	350	240	--
Alcohol ^b	667	3,757	3,773	3,787	5,301
Communications	4,104	5,615	16,100	7,280	4,258
Transportation of Persons	5,266	4,701	4,067	2,890	981
Estate	17,702	11,827	12,958	11,263	17,980
Gift	1,271	573	11,266	1,523	2,180
Tobacco ^b	1	3	2	2	8
Unemployment Insurance	9,997	7,861	8,096	4,923	1,807
All Other ^c	2,954	591	7,935	987	943
Totals	\$1,455,226	\$1,208,480	\$1,106,687	\$840,089	\$526,624

a. Includes withholding, FICA, individual income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp taxes, club dues, initiation fees, etc.

SOURCE: Annual Report, Commissioner of Internal Revenue, U.S. Treasury.

TABLE 28
FEDERAL GRANTS TO HAWAII
Grants to State General and Special Funds
Selected Fiscal Years

Purpose	1979	1978	1977	1974	1969
Highways	\$ 51,902,594	\$ 42,935,783	\$ 53,407,275	\$ 40,055,610	\$ 29,066,356
Airports	7,794,233	15,048,337	12,780,797	8,212,266	1,377,015
National Guard	292,023	38,656,767	26,277,456	17,829,778	12,098,082
Health & Hospitals	--	--	--	--	--
Hospital Const.	--	--	-56,438	-2,425	806,806
Public Health	10,322,388	9,442,378	11,720,496	4,899,153	2,336,935
Hansen's Disease	1,348,448	1,705,632	1,092,600	799,151	1,468,896
Education	--	--	--	--	--
Elem.- Secondary Act	8,145,027	7,580,642	5,880,986	3,815,296	3,768,155
Other Education	74,633,304	72,916,942	63,994,202	51,563,763	37,687,840
School Construction	--	--	--	--	2,614,123
Public Welfare	--	--	--	--	--
Dependent Children	45,279,754	44,364,768	38,318,467	27,362,723	6,590,236
Aged & Others	68,791,159	64,194,881	49,264,430	22,502,597	7,960,271
Natural Resources	4,526,629	7,731,085	3,395,034	2,738,373	1,837,578
Employment Security	87,635	453,802	47,190	6,382,860	2,504,640
Unemp. Comp. Benefits	- 306,305	3,810,000	22,023,000	7,868,715	1,703,000
Emergency Employment	20,727,080	25,022,320	16,049,367	913,889	--
East-West Center	--	--	--	7,740,238	5,857,853
Econ. Opportunity Act	116,000	421,000	178,738	2,170,884	3,373,985
Revenue Sharing	11,229,255	11,172,506	10,073,735	8,971,520	--
Miscellaneous	32,474,516	30,776,385	13,159,305	10,964,829	2,119,652
Total	\$337,363,741	\$376,233,227	\$327,606,638	\$224,789,221	\$123,171,425

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
Selected Fiscal Years
(Dollars in Millions)

	1979		1978		1977		1974		1969	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS^a										
Indiv. Inc. Taxes	\$217,800	46.7	\$181,000	45.0	\$157,600	44.1	\$119,000	44.9	\$ 87,200	46.4
Corp. Inc. Taxes	65,700	14.1	60,000	14.9	54,900	15.3	38,600	14.6	36,700	19.5
Empl. Tax & Contr. b	141,600	30.4	123,400	30.7	108,700	30.4	76,800	29.0	39,900	21.3
Excise Taxes										
Federal Funds	9,800	2.1	10,100	2.5	9,600	2.7	9,700	3.7	10,600	5.7
Trust Funds	8,900	1.9	8,300	2.1	7,900	2.2	7,100	2.7	4,700	2.5
Estate & Gift Taxes	5,400	1.2	5,300	1.3	7,300	2.0	5,000	1.9	3,500	1.9
Customs Duties	7,400	1.6	6,600	1.6	5,200	1.5	3,300	1.2	2,300	1.2
Misc. Receipts	9,200	2.0	7,400	1.9	6,500	1.8	5,400	2.0	2,900	1.5
TOTAL RECEIPTS	\$465,900	100.0	\$402,000	100.0	\$357,800	100.0	\$264,900	100.0	\$187,800	100.0
BUDGET EXPENDITURES^a										
National Defense	\$117,700	23.8	\$105,200	23.3	\$ 97,500	24.2	\$ 77,800	28.9	\$ 80,200	43.5
Internatl. Affairs & Finance	6,100	1.2	5,900	1.3	4,800	1.2	5,700	2.1	3,800	2.1
Gen. Sci., Space & Technology	5,000	1.0	4,700	1.1	4,700	1.2	4,000	1.5	5,000	2.7
Agr. & Rural Dev.	6,200	1.3	7,700	1.7	5,500	1.4	2,200	0.8	5,800	3.1
Nat. Res. & Energy	19,000	3.8	16,800	3.7	14,200	3.5	6,500	2.4	3,900	2.1
Comm. & Transport.	20,100	4.1	18,700	4.2	14,600	3.6	13,100	4.9	7,100	3.8
Comm. Dev. & Hous.	9,500	1.9	11,000	2.5	6,300	1.6	4,100	1.5	2,200	1.2
Edu. & Manpower	29,700	6.0	26,500	5.9	21,000	5.2	12,300	4.6	6,900	3.7
Health	49,600	10.0	43,700	9.7	38,800	9.6	22,100	8.2	11,800	6.4
Income Security	160,200	32.4	146,200	32.4	137,900	34.2	84,400	31.3	37,300	20.2
Vet. Bene. & Serv.	19,900	4.0	19,000	4.2	18,000	4.5	13,400	5.0	7,600	4.1
Law Enforce. & Justice	4,200	0.9	3,800	0.8	3,600	0.9	2,500	0.9	800	0.4
Interest	52,600	10.7	44,000	9.8	38,000	9.4	28,000	10.4	15,800	8.6
Gen. Government	4,200	0.9	3,700	0.8	3,300	0.8	3,200	1.2	1,600	0.9
Gen. Rev. Sharing	8,400	1.7	9,600	2.1	9,500	2.4	6,900	2.5	400	0.2
Less: Undistrib. Intra-governmental Transactions	- 18,500	- 3.7	- 15,800	- 3.5	- 15,100	- 3.7	- 16,700	- 6.2	- 5,500	- 3.0
TOTAL EXPENDITURES	\$493,700	100.0	\$450,800	100.0	\$402,700	100.0	\$269,600	100.0	\$184,500	100.0
Deficit (-) or Surplus (+)	-\$ 27,800	--	-\$ 48,800	--	-\$ 44,900	--	-\$ 4,700	--	+\$ 3,300	--
Gross Federal Debt ^c	833,800	--	780,400	--	709,100	--	486,200	--	367,100	--

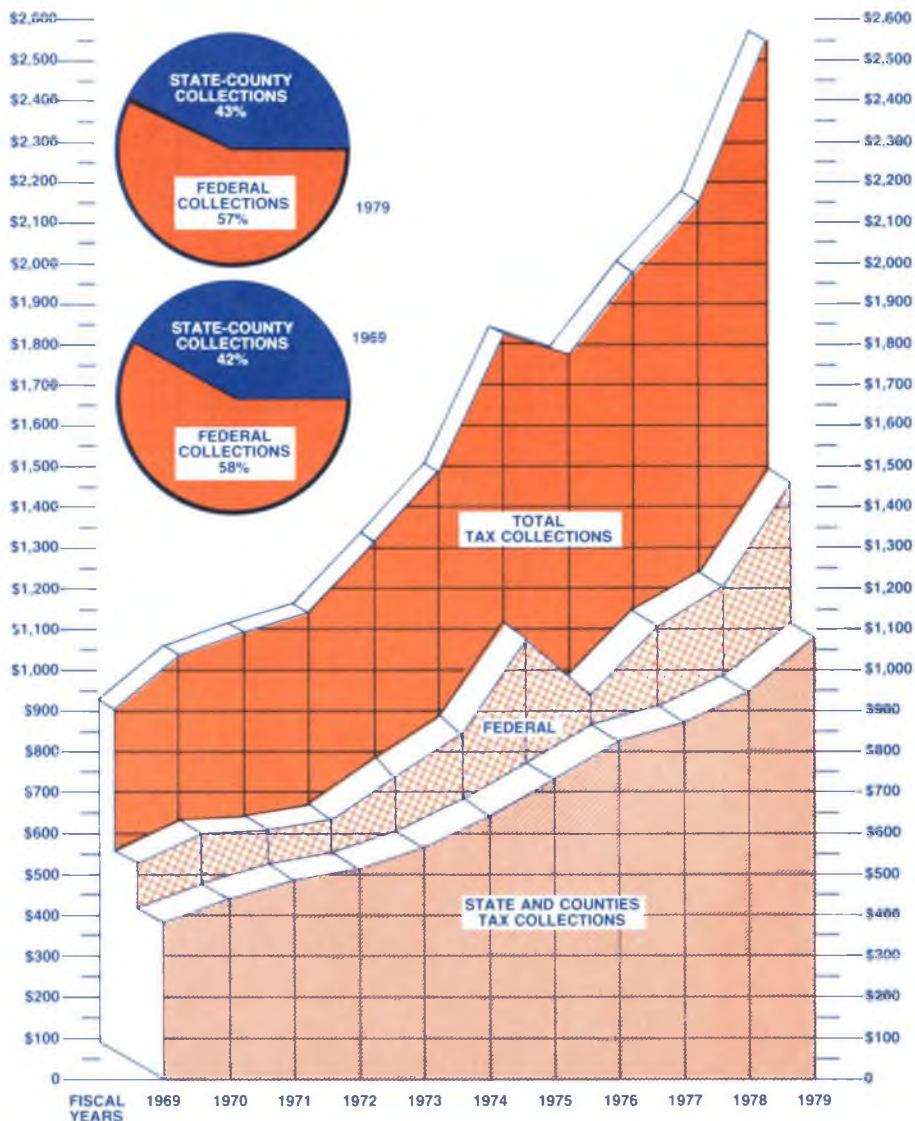
a. Includes both federal and trust funds.

b. Includes Unemployment Insurance and other insurance and Retirement contributions.

c. At end of fiscal year.

SOURCE: "The U.S. Budget in Brief" for 1981 and 1977, U.S. Office of Management and Budget.

CHART 7
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

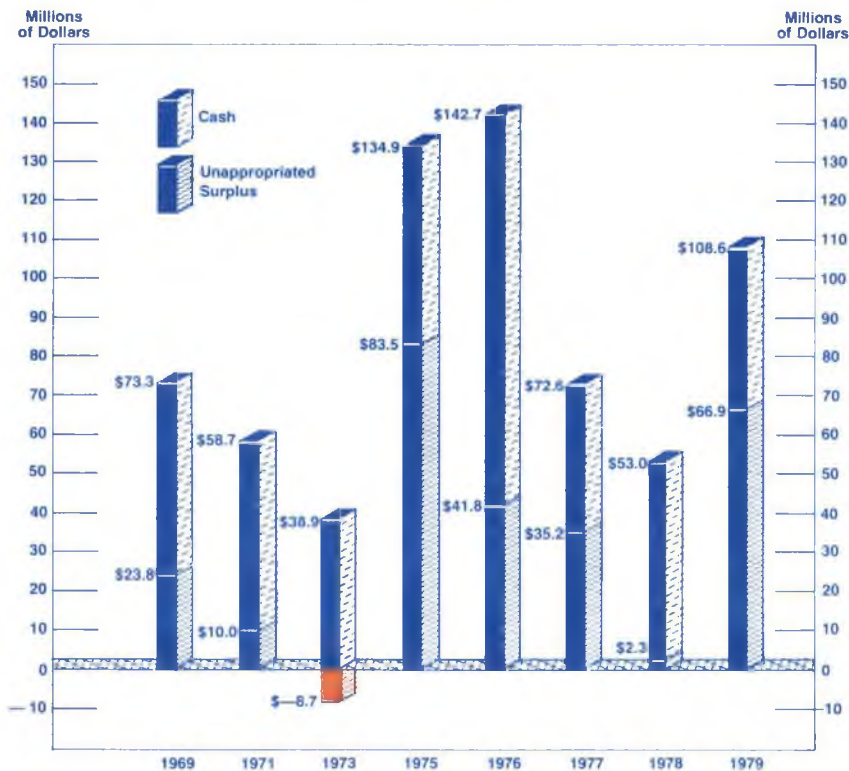
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30^a
(In Thousands)

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1979	\$942,455	\$886,942	\$55,513	\$108,568	\$ 41,641	\$66,927
1978	816,104	835,608	- 19,504	53,054	50,699	2,355
1977	737,398	785,159	- 47,761	72,559	37,353	35,206
1976	908,251	900,385	7,867	142,742	100,933	41,810
1975	823,749	760,326	63,423	134,875	51,409	83,467
1974	708,294	675,748	32,546	71,452	57,634	13,818
1973	608,353	595,114	13,239	38,906	47,645	- 8,739
1972	546,481	579,549	- 33,068	25,668	45,556	- 19,888
1971	511,080	536,637	- 25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839

a. 1977 reflects a decrease due to a reclassification of funds; Unexpended Appropriations reduced by \$22,242. Prior to 1977, federal funds earmarked for specific purposes were included.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
State of Hawaii



SOURCE: Table 30.

HOW GOVERNMENT SPENDS ITS MONEY

Hawaii state and local government per capita direct general expenditures reached \$1,881 during fiscal 1978 ranking the 50th State's public expenditures third highest in the nation preceded only by Alaska and the District of Columbia.

On the state level, more than half of the operating expenditures during fiscal 1979 went for: education (32%), public welfare (16.4%), and debt service (9.4%). On the county level, police and fire protection accounted for the bulk of expenditures in Honolulu (19%), Maui (17%), Hawaii (25%), and Kauai (24%).

Hawaii public school costs increased 2.5% during 1979 although school enrollment dropped by 1.5%. The most costly portion of the education budget was instructional services which accounted for 49% of public school costs. Classroom teachers' salaries during the 1979 school year averaged \$18,357 which was \$3,300 more than the national average. Thus Hawaii's teachers were third highest paid public school educators in the nation.

Overall, public employees in Hawaii ranked 18th highest in the nation with 520 state and local employees per 10,000 population. Salaries paid Hawaii public employees an average \$1,257 per month, placing the 50th State eighth highest in the nation. This compares with the national average of \$1,132 per month.

More than \$387 million was required to run county governments in 1979. Of this total, the City and County of Honolulu with 78% of the state resident population accounted for 76% of the county expenditures, Maui with 8% of the state's population was responsible for 9.5% of the county expenditures, Hawaii with 10% of the population spent 10% and Kauai with 6% of the population spent 4.7% of the total.

Although the 1979 legislature was subject to the constitutionally mandated state general fund expenditure ceiling, they did not approve the legislation necessary to implement the limit. However, the legislature did express its intent to adhere to the limitation by imposing a 9.4% growth in general fund appropriations. If the increasing cost of government is to be controlled in the future, the taxpayer will have to insure that the legislature meets the requirements of the spending limit.

TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government — Fiscal 1978^a

State	Rank	Total	Public Educ. ^b	Higher Educ.	Hwys.	Health Welfare ^c	Police Fire	Con-trol ^d	Int. on Debt	All Other ^e
HAWAII	3	\$1,881	\$338	\$212	\$116	\$435	\$ 86	\$ 82	\$110	\$502
U.S. Av.	--	1,355	384	130	113	320	74	56	55	223
Ala.	42	1,098	307	140	125	261	46	39	39	141
Alaska	1	3,693	906	238	475	389	145	261	299	981
Ariz.	22	1,345	394	194	139	178	94	68	32	246
Ark.	51	960	287	90	127	235	35	31	23	130
Calif.	6	1,654	434	189	79	421	102	80	31	317
Colo.	21	1,393	409	195	134	283	73	73	30	197
Conn.	26	1,299	401	76	90	284	81	49	78	240
Del.	15	1,480	413	205	108	278	62	75	92	246
Fla.	38	1,169	330	113	92	237	82	57	41	215
Ga.	39	1,133	292	99	126	307	56	44	34	174
Idaho	34	1,224	327	142	182	218	52	57	17	228
Ill.	24	1,316	393	118	102	315	85	55	51	197
Ind.	50	990	324	126	90	225	47	39	25	116
Iowa	23	1,322	383	165	195	298	45	55	21	160
Kans.	28	1,287	357	163	151	292	50	51	45	178
Ky.	43	1,098	285	126	162	231	47	39	57	152
La.	30	1,265	331	116	160	269	62	50	60	216
Me.	35	1,220	343	96	155	299	51	45	49	182
Md.	10	1,539	453	138	120	304	85	66	71	302
Mass.	13	1,494	422	64	103	395	105	54	80	271
Mich.	14	1,490	434	158	94	388	88	63	49	214
Minn.	9	1,546	434	151	165	380	56	63	59	237
Miss.	44	1,097	307	121	140	271	41	33	35	149
Mo.	49	994	301	92	108	237	60	34	28	134
Mont.	11	1,515	508	141	238	226	53	80	37	232
Neb.	31	1,259	366	144	178	251	51	52	31	188
Nev.	7	1,641	385	111	204	317	126	120	50	327
N. H.	40	1,125	300	103	172	255	65	42	46	140
N. J.	18	1,402	427	84	79	305	87	61	71	288
N. M.	25	1,311	416	178	155	201	61	72	29	199
N. Y.	4	1,845	474	105	95	511	107	72	150	332
N. C.	47	1,077	324	145	112	210	49	40	23	174
N. D.	20	1,394	382	175	218	183	41	41	39	314
Ohio	36	1,184	350	111	94	307	64	45	40	173
Okla.	46	1,083	301	137	113	252	50	40	35	155
Ore.	8	1,606	437	186	130	312	95	89	83	275
Pa.	32	1,255	375	62	95	352	60	51	68	192
R. I.	16	1,403	369	121	69	411	82	59	59	232
S. C.	48	1,049	322	127	71	273	43	37	24	153
S. D.	29	1,271	335	144	211	214	39	64	31	233
Tenn.	45	1,089	289	119	119	259	57	40	43	164
Texas	41	1,112	365	138	107	226	55	41	43	137
Utah	27	1,296	418	211	119	220	58	52	24	193
Vt.	19	1,401	367	170	178	269	62	58	66	230
Va.	37	1,172	347	120	148	241	55	51	36	174
Wash.	12	1,514	441	190	136	255	70	63	63	296
W. Va.	33	1,230	367	97	211	212	33	41	53	216
Wisc.	17	1,403	400	176	130	361	69	50	42	175
Wyo.	5	1,776	513	216	284	257	66	80	62	299
D. C.	2	2,387	410	82	82	728	287	123	147	527

a. Includes capital outlay. Detail may not add to total due to rounding.

b. Includes libraries.

c. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospital, veterans services, sewerage, and other sanitation expenditures.

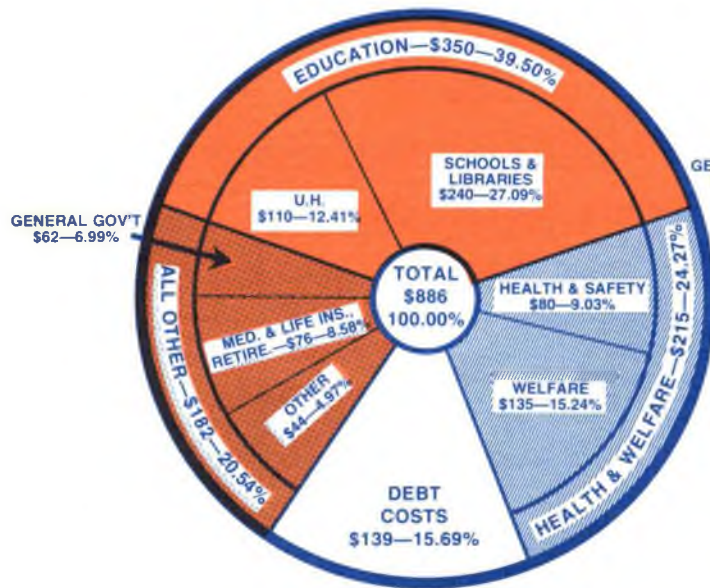
d. Includes financial administration.

e. Includes airports, corrections, housing and urban renewal, natural resources and parks, public buildings, water transport, air transportation, unemployment compensation, and all other unallocable.

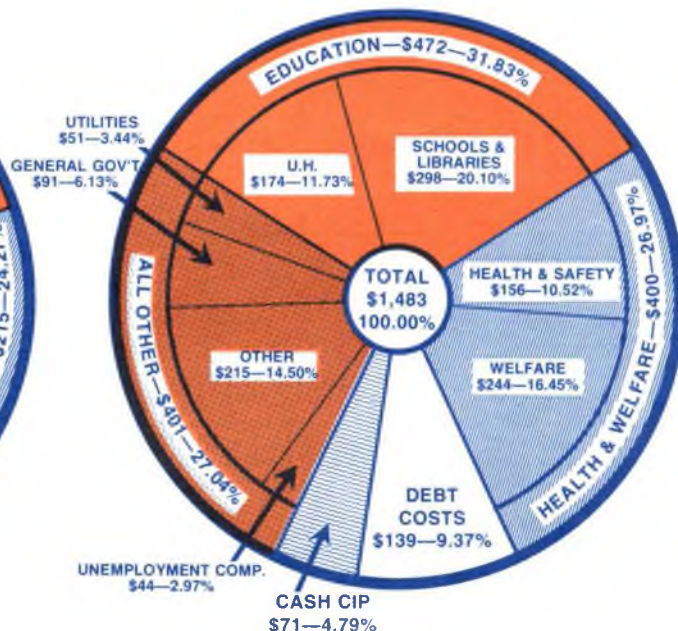
SOURCE: "Governmental Finances in 1977-78," Series GF 78, No. 5, U.S. Department of Commerce, Washington, D.C., February 1980.

CHART 9
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures — By Functions
 State of Hawaii — Fiscal 1979
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1979 Annual Report of the Comptroller, State of Hawaii.

TABLE 32
STATE OPERATING EXPENDITURES
State of Hawaii — Selected Fiscal Years^a

Functions	1979	1978	1977	1974	1969
General Government - Control	\$ 27,608,676	\$ 24,173,802	\$ 22,408,326	\$ 12,828,100	\$ 9,630,005
- Staff	63,307,765	68,322,332	58,470,931	29,149,996	21,685,838
Public Safety - Police & Fire	2,690,607	2,722,793	2,455,254	218,700	86,415
- Other Protection	43,199,581	79,584,180	62,799,909	34,972,507	19,835,561
Highways	42,682,202	29,056,683	28,260,545	16,165,573	45,013,112
Natural Resources	15,863,975	22,412,856	15,309,648	10,564,297	15,230,787
Health & Sanitation	30,955,958	29,992,192	24,794,360	16,903,552	7,406,212
Hospitals & Institutions	78,755,102	73,159,352	73,321,532	42,130,802	20,929,857
Public Welfare	243,717,212	241,795,092	203,519,892	118,153,995	37,614,577
Education - Higher	173,868,613	164,851,274	155,757,847	115,539,404	72,841,712
- Public Schools	282,119,762	254,978,555	256,113,526	182,470,087	119,301,252
- Libraries & Other	15,508,124	29,916,842	13,347,864	8,366,811	3,795,891
Recreation	8,462,116	7,777,310	12,105,516	4,350,987	2,174,300
Utilities & Other Enterprises	51,608,597	37,798,493	37,692,624	39,240,241	21,541,733
Debt Service ^b	139,028,004	118,263,916	108,698,214	62,583,267	25,459,831
Retirement & Pension	62,261,333	66,604,145	49,613,578	47,095,905	22,528,125
Employees' Health & Hosp. Ins.	13,487,102	12,024,644	11,494,659	8,130,596	4,579,056
Unemployment Compensation	44,051,599	66,824,352	99,729,473	45,240,163	12,097,725
Grants-in-Aid to Counties	20,650,138	22,327,163	21,560,456	19,447,551	12,442,228
Urban Redevelop. & Housing	38,668,851	39,497,326	38,111,491	12,593,908	2,994,050
Miscellaneous	13,353,934	7,760,893	13,930,572	11,472,440	3,436,454
Cash Capital Improvements ^c	71,146,027	59,756,464	81,660,461	61,265,106	--
Total	\$1,482,995,277	\$1,459,600,657	\$1,391,156,678	\$898,883,986	\$480,624,721

NOTE: Due to reclassification of funds, 1977, 1978 and 1979 not exactly comparable to prior years.

a. Includes general and special fund expenditures; Unemployment Trust Fund treated as special fund. Interfund transfers eliminated to avoid duplication. Prior to 1970, cash capital improvements allocated by function.

b. Dept service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.

c. Special funds account for \$58,695,768 of the 1974 total, \$81,501,103 in 1977, \$59,620,212 in 1978 and \$71,111,203 in 1979.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a — CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

Object of Expenditure	1979	1978	1977	1974	1969
General Government					
Control	\$ 3,828,404	\$ 3,582,182	\$ 3,591,542	\$ 1,847,942	\$ 929,204
Staff	25,061,970	22,097,094	17,552,414	14,991,572	8,830,207
Public Safety					
Police & Fire	56,952,413	54,505,033	51,859,172	38,564,420	18,484,216
Other Protection	8,583,061	7,955,499	7,716,759	7,245,450	5,098,041
Highways	13,389,134	11,664,431	12,890,120	10,306,343	6,830,733
Health & Sanitation	21,914,397	23,669,511	19,317,670	14,735,450	7,823,540
Recreation	19,794,408	19,138,563	16,951,413	11,873,516	7,033,937
Interest	11,827,975	10,585,068	9,435,279	8,206,452	5,437,080
Bond Redemption	15,451,075	14,893,327	13,843,197	12,415,622	10,773,462
Pension & Retirement	18,456,222	17,664,500	13,270,988	10,744,301	5,843,784
Econ. & Urban Dev. ^b	39,853,857	32,110,023	31,275,234	9,995,063	4,826,834
Salary Adjustment	--	--	--	162,211	--
Mass Transit	24,621,388	23,355,533	18,982,551	3,758,510	--
Miscellaneous	13,309,968	12,581,831	11,460,246	4,590,721	1,602,608
Cash Capital Improve.	20,073,418	51,150,692	48,614,743	20,825,177	12,837,103
Total	\$293,117,690	\$304,953,286	\$276,761,327	\$170,262,751	\$96,350,749

- a. All funds expended by the county with the exception of certain bond, revolving and loan funds; Water Supply, and Act 97, SLH expenditures. Urban redevelopment real estate purchases also excluded.
- b. Includes expenditures from federal employment (CETA) and redevelopment grants.

SOURCE: Finance Director's Annual Reports, City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a — COUNTY OF MAUI
Selected Fiscal Years

Object of Expenditure	1979	1978	1977	1974	1969
General Government					
Control	\$ 523,153	\$ 549,051	\$ 585,728	\$ 327,985	\$ 174,722
Staff	6,073,384	6,519,607	4,686,642	1,876,166	1,112,450
Public Safety					
Police & Fire	6,351,532	5,981,759	5,686,449	4,247,326	2,145,514
Other Protection	4,111,287	778,215	669,379	519,558	155,657
Highways	3,008,373	2,744,132	2,558,846	1,802,179	1,929,711
Health & Sanitation	1,706,063	1,016,887	754,841	424,355	500,040
Hospitals & Institutions	39,229	2,359	816	5,356	70
Public Welfare	3,534,778	3,273,517	1,043,307	133,331	40,127
Public Schools	166,040	150,678	151,685	77,414	128,434
Recreation	2,214,836	1,957,218	1,765,174	1,145,028	1,048,832
Interest	828,819	891,637	955,089	1,072,911	385,415
Bond Redemption	1,252,815	1,308,605	1,330,926	646,122	620,404
Pension & Retirement	1,954,952	2,681,597	2,137,110	1,619,447	1,142,403
Salary Adjustment	--	--	--	11,917	--
Miscellaneous	1,737,091	1,541,959	1,539,879	1,246,347	257,607
Cash Capital Improvements ^b	3,436,173	8,098,263	11,338,667	1,214,527	--
Total	\$36,938,526	\$37,495,485	\$35,204,537	\$16,369,970	\$9,641,386

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Report of the Auditor for 1969 and Finance Director's Annual Financial Reports from 1970, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a — COUNTY OF HAWAII
Selected Fiscal Years

Object of Expenditure	1979	1978	1977	1974	1969
General Government					
Control	\$ 1,941,939	\$ 2,715,799	\$ 1,717,188	\$ 758,858	\$ 167,266
Staff	5,186,899	4,525,057	3,887,608	2,144,346	2,350,088
Public Safety					
Police & Fire	9,775,655	9,264,318	9,248,507	6,387,077	2,956,078
Other Protection	2,168,856	2,115,345	1,841,255	1,582,301	872,379
Highways	3,177,249	2,934,143	3,203,108	2,560,483	2,313,491
Health & Sanitation	1,544,160	1,402,714	1,204,583	746,512	372,809
Hospit. & Institutions	--	--	--	--	4,869
Public Welfare	944,492	1,015,516	506,204	163,851	37,332
Public Schools	234,427	230,976	226,017	215,131	55,561
Recreation	3,253,146	3,207,447	3,128,034	2,103,031	1,596,202
Interest	1,715,560	3,243,713	2,121,614	1,221,586	303,806
Bond Redemption	1,455,109	2,905,404	2,247,270	1,267,651	729,267
Pension & Retirement	4,777,652	4,552,482	3,330,425	2,193,155	1,519,140
Mass Transit	600,926	556,370	357,708	181,610	--
Miscellaneous	913,624	667,600	1,026,968	414,554	283,882
Cash Cap. Improve. ^b	1,531,540	4,633,433	5,048,886	1,576,344	--
Total	\$39,221,234	\$43,970,317	\$39,295,375	\$23,516,490	\$13,562,170

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 fund and Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a — COUNTY OF KAUAI
Selected Fiscal Years

Object of Expenditure	1979	1978	1977	1974	1969
General Government					
Control	\$ 618,146	\$ 599,892	\$ 477,062	\$ 454,592	\$ 162,319
Staff	3,518,402	3,841,923	3,434,106	1,851,387	783,420
Public Safety					
Police & Fire	4,356,788	3,621,068	3,498,302	2,838,105	1,648,750
Other Protection	189,477	354,675	333,380	284,713	175,291
Highways	1,346,865	1,279,512	1,214,768	886,287	1,340,452
Health & Sanitation	545,822	505,424	405,137	255,879	441,986
Public Welfare	573,047	288,053	192,061	68,336	321
Public Schools	117,483	119,288	136,526	71,726	39,981
Recreation	1,477,084	1,394,169	1,481,382	622,459	443,952
Interest	841,959	1,018,080	544,030	592,641	105,411
Bond Redemption	819,000	839,345	837,150	359,082	267,373
Pension & Retirement	1,663,208	1,549,983	1,178,365	795,589	696,451
Salary Adjustment ^b	7,997	6,309	6,961	80,878	14,890
Cash Capital Improvement ^c	227,197	662,281	697,931	330,905	--
Miscellaneous	1,768,972	1,771,108	1,795,046	1,421,831	212,441
Total	\$18,071,447	\$17,851,111	\$16,232,207	\$10,914,411	\$6,333,038

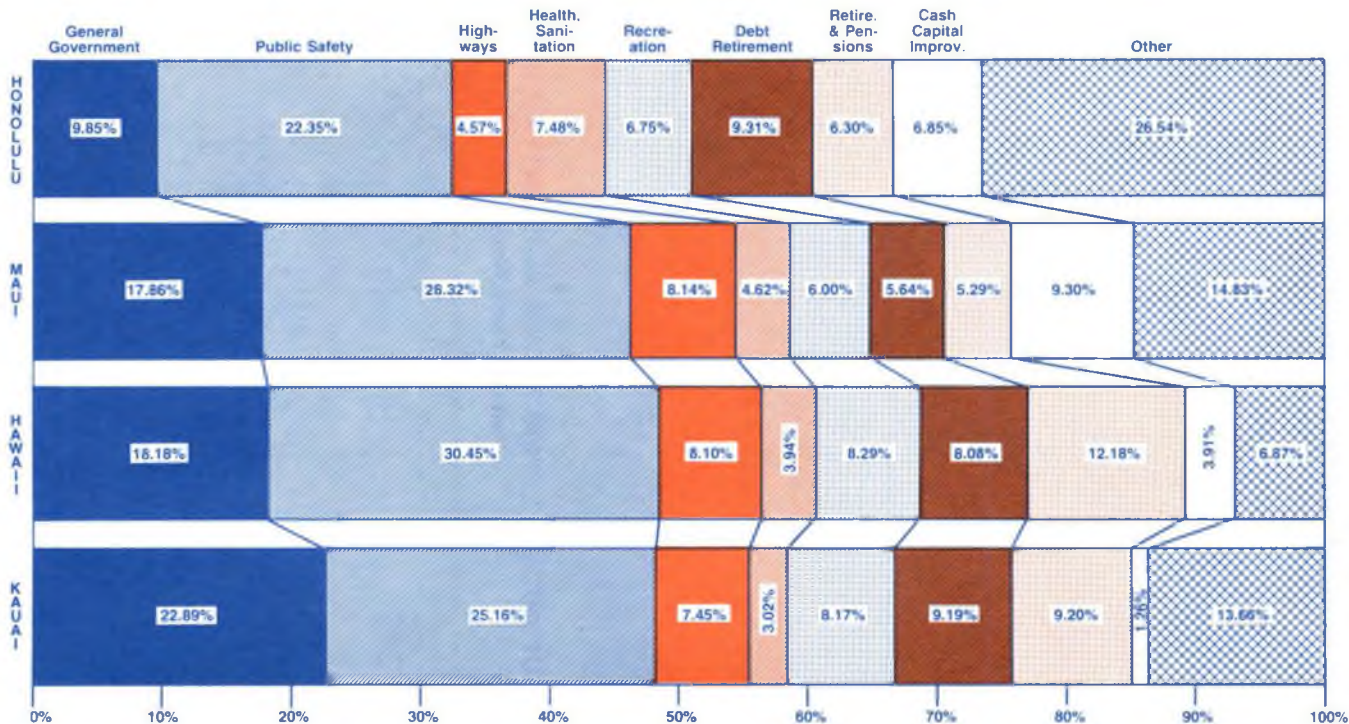
a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

c. Cash capital improvements allocated to appropriate function prior to 1970.

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 For Fiscal Year 1979



SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, by Function: October 1978

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Con-trol ^c	All Other ^d
HAWAII	18	520	154	62	22	56	43	40	10	42	91
U.S. Av.	--	492	187	51	26	58	36	16	6	30	84
Ala.	27	501	168	57	35	80	40	15	7	22	76
Alaska	2	725	246	58	44	35	38	53	8	74	171
Ariz.	9	557	213	70	27	47	41	21	6	35	98
Ark.	44	449	184	44	34	59	25	15	5	24	59
Calif.	36	489	166	55	15	55	40	22	7	35	94
Colo.	7	564	211	88	29	57	37	21	9	37	76
Conn.	50	434	188	33	23	43	33	10	3	27	74
Del.	13	541	202	73	27	46	32	15	3	42	100
Fla.	23	511	179	48	24	68	41	23	7	33	88
Ga.	12	548	201	49	30	105	35	17	7	26	79
Idaho	20	515	202	62	34	49	32	27	3	37	69
Ill.	46	447	174	53	19	43	41	14	6	26	73
Ind.	45	449	187	56	22	54	30	11	4	26	60
Iowa	26	504	205	66	32	61	25	16	4	29	66
Kans.	16	535	206	74	41	57	31	17	7	37	67
Ky.	48	437	167	50	29	39	29	18	6	27	72
La.	17	524	213	42	30	67	35	20	7	30	80
Me.	43	452	205	41	43	29	26	17	4	29	61
Md.	11	549	205	65	24	59	43	19	5	34	91
Mass.	39	478	200	29	22	58	42	11	6	30	81
Mich.	37	487	206	60	17	54	35	12	5	30	68
Minn.	34	491	194	56	31	58	25	17	4	30	77
Miss.	24	508	186	59	37	86	28	19	6	23	64
Mo.	42	456	182	41	25	67	36	15	5	26	60
Mont.	6	582	251	49	45	38	33	33	4	48	82
Neb.	5	591	204	79	35	66	29	24	5	36	112
Nev.	4	602	193	50	29	81	57	28	5	58	100
N. H.	47	445	174	44	39	34	35	11	5	22	81
N. J.	35	490	199	33	27	45	43	12	4	36	92
N. M.	8	560	210	84	34	52	37	25	3	42	74
N. Y.	19	518	171	29	27	82	42	12	4	29	123
N. C.	30	495	191	60	28	64	31	15	5	22	79
N. D.	32	493	209	73	37	37	22	22	4	31	58
Ohio	49	436	171	42	22	43	32	12	7	31	77
Okla.	25	505	185	61	29	64	36	14	9	27	82
Ore.	15	539	200	74	29	42	36	21	7	41	90
Pa.	51	404	160	22	26	34	32	11	4	29	87
R. I.	40	471	168	47	21	46	48	11	5	30	96
S. C.	10	557	210	51	25	90	37	13	10	26	95
S. D.	21	515	217	59	43	38	27	22	5	40	65
Tenn.	33	492	171	44	30	71	33	19	8	23	91
Texas	28	500	217	60	23	58	34	14	8	26	61
Utah	31	495	175	105	24	42	30	16	6	30	67
Vt.	38	485	195	71	45	33	28	18	3	28	65
Va.	14	541	234	61	31	55	27	18	5	25	84
Wash.	22	512	182	70	28	37	32	25	5	33	99
W. Va.	29	498	193	53	47	62	22	16	4	27	73
Wisc.	41	467	168	76	26	48	31	15	4	29	71
Wyo.	3	611	211	81	55	81	37	27	7	47	64
D. C.	1	734	184	24	15	93	93	19	8	41	257

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration and general control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, employment security administration, state liquor stores, public services enterprises other than water, and all other general government functions.

SOURCE: "Public Employment in 1978", U.S. Department of Commerce, Bureau of the Census, Series GE 78, No. 1, August 1979.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
State and Local Government Full-Time Equivalent Employees^a
October 1978: By Function

State	Rank	State Av.	Public Educ. ^b	Higher Educ. ^c	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^d	Water	Con- trol ^e	All Other ^f
HAWAII	8	\$1,257	\$1,378	\$1,525	\$1,192	\$1,072	\$1,399	\$1,027	\$1,207	\$1,226	\$1,065
U.S. Av.	--	1,132	1,147	1,325	1,046	944	1,306	1,027	1,074	1,078	1,105
Ala.	35	987	929	1,233	1,175	844	1,062	991	893	1,005	952
Alaska	1	1,824	1,822	2,179	1,713	1,538	2,372	1,654	1,445	1,792	1,754
Ariz.	13	1,180	1,137	1,476	1,136	832	1,365	1,139	1,071	1,116	1,200
Ark.	50	837	798	1,221	804	711	845	880	763	756	844
Calif.	3	1,386	1,407	1,540	1,396	1,134	1,623	1,226	1,379	1,341	1,357
Colo.	16	1,172	1,113	1,402	1,190	1,049	1,268	1,190	1,174	1,043	1,166
Conn.	20	1,149	1,196	1,348	1,040	935	1,332	991	1,257	1,080	1,059
Del.	23	1,076	1,116	1,215	1,059	884	1,228	913	1,045	1,024	983
Fla.	28	1,028	1,024	1,230	944	883	1,226	890	985	1,087	986
Ga.	48	886	835	1,167	838	799	1,014	870	821	972	897
Idaho	36	985	926	1,082	1,103	846	1,028	1,174	1,067	995	1,003
Ill.	7	1,264	1,323	1,318	1,196	1,075	1,456	1,092	1,325	1,039	1,214
Ind.	27	1,030	1,059	1,403	848	867	1,042	908	856	824	919
Iowa	25	1,071	1,052	1,393	1,093	874	1,138	996	1,093	992	1,004
Kans.	41	956	918	1,201	895	844	979	994	952	849	974
Ky.	42	944	959	1,137	838	769	1,006	780	921	887	948
La.	49	881	892	1,142	850	720	921	894	685	898	851
Me.	45	913	891	1,082	905	879	985	924	1,077	822	897
Md.	14	1,177	1,286	1,198	1,030	997	1,254	997	1,151	1,137	1,093
Mass.	17	1,164	1,229	1,237	1,062	923	1,336	972	998	1,072	1,161
Mich.	4	1,312	1,314	1,426	1,253	1,129	1,657	1,166	1,165	1,243	1,262
Minn.	9	1,219	1,190	1,494	1,289	1,011	1,428	1,221	1,324	1,228	1,147
Miss.	51	799	814	1,041	674	671	884	795	689	776	762
Mo.	39	965	950	1,228	950	800	1,164	1,006	909	879	938
Mont.	29	1,027	998	1,416	1,150	935	1,082	892	975	908	965
Neb.	38	966	968	1,013	953	699	1,163	941	1,111	884	1,067
Nev.	19	1,161	1,022	1,386	1,299	1,095	1,392	1,160	1,252	1,189	1,175
N. H.	34	989	947	1,059	1,396	872	1,059	1,050	958	965	868
N. J.	10	1,201	1,337	1,416	1,143	978	1,296	981	1,038	1,069	998
N. M.	30	1,027	1,043	1,128	1,007	905	1,046	1,040	789	988	977
N. Y.	5	1,309	1,471	1,569	1,075	1,086	1,489	1,031	1,164	1,120	1,206
N. C.	37	972	963	1,258	911	773	1,025	953	830	1,078	923
N. D.	24	1,073	1,054	1,258	1,005	932	1,099	1,121	1,011	1,025	1,041
Ohio	22	1,080	1,102	1,315	1,023	934	1,287	941	1,068	957	990
Okla.	46	898	908	1,133	775	758	941	834	802	825	882
Ore.	12	1,181	1,115	1,328	1,209	1,036	1,426	1,182	1,096	1,148	1,191
Pa.	18	1,164	1,212	1,425	1,006	1,076	1,324	1,056	1,183	1,046	1,084
R. I.	15	1,175	1,312	1,230	955	900	1,224	1,003	894	1,064	1,132
S. C.	47	892	854	1,207	748	820	1,015	841	872	861	885
S. D.	43	936	907	1,153	973	751	968	980	949	841	951
Tenn.	44	935	974	1,094	758	787	1,058	801	893	967	936
Texas	32	992	954	1,236	982	809	1,150	895	978	1,014	993
Utah	21	1,097	1,106	1,051	1,202	923	1,159	1,177	1,027	1,154	1,150
Vt.	33	992	933	1,138	943	926	1,048	1,000	1,090	1,064	1,019
Va.	31	1,003	985	1,294	913	897	1,107	935	945	987	934
Wash.	6	1,289	1,264	1,442	1,433	1,077	1,445	1,128	1,393	1,216	1,272
W. Va.	40	965	1,074	1,234	845	741	983	880	822	862	811
Wisc.	11	1,182	1,218	1,275	1,118	999	1,320	1,052	1,178	1,133	1,129
Wyo.	26	1,069	1,082	1,238	1,204	872	1,075	1,095	929	983	1,012
D. C.	2	1,605	1,425	2,216	1,606	1,526	1,801	1,231	1,456	1,670	1,664

a. Computed by the Tax Foundation of Hawaii from October 1978 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial administration and other general control.

f. Includes special schools, welfare, sewerage and other sanitation, correction, employment security administration, other general government functions and public service enterprises other than water.

SOURCE: "Public Employment in 1978", U.S. Department of Commerce, Bureau of Census, Series GE 78 No. 1, August 1979.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
Receipts, Expenditures, and Reserves
State of Hawaii — Selected Fiscal Years
(In Thousands)

	1979	1978	1977	1974	1969
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 52,153	\$ 43,150	\$ 32,362	\$ 36,385	\$ 16,913
Counties	20,738	20,074	19,231	13,439	6,378
Employees	56,475	54,617	51,011	29,414	18,704
Social Security Contributions ^a					
State and Counties	33,498	30,775	27,202	18,718	8,647
Employees	33,498	30,775	27,202	18,718	8,647
Administration	823	782	726	488	294
Earnings from Investments	82,952	58,510	69,103	52,343	15,041
TOTAL	\$ 280,137	\$238,683	\$226,837	\$169,505	\$ 74,624
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 823	\$ 775	\$ 726	\$ 488	\$ 294
Benefits	61,292	62,433	48,982	29,321	18,070
Refunds and Withdrawals	16,257	13,038	11,714	8,467	4,827
Social Security	66,996	61,550	54,405	37,437	17,294
TOTAL	\$ 145,368	\$137,796	\$115,827	\$ 75,713	\$ 40,485
<u>CASH AND INVESTMENT AS OF JUNE 30</u>					
Cash	\$ 3,188	\$ 6,671	\$ 24,308	\$ 2,305	\$ 621
Certificates of Deposit	210,931	215,394	45,486	122,036	20,993
Investments					
Bonds	389,327	245,820	231,255	109,851	122,620
Stocks	170,807	201,346	269,478	191,897	115,974
Mortgages	331,280	311,305	289,577	170,209	77,107
TOTAL	\$1,105,533	\$980,536	\$860,104	\$596,298	\$337,315
MEMBERS IN SYSTEM	48.0	47.3	46.4	43.4	36.4
Earnings as % of Investments^b	9.4	7.7	8.7	11.1	4.8

NOTE: 1978 data and 1979 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "State Government Finances", 1974 and 1977 editions, "Finances of Employee Retirement Systems of State and Local Governments," GF 69, No. 2, March 1970; and Annual Reports of the Employees' Retirement System, State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk (Sr.)	\$ 768	\$1,111	\$ 690	\$1,032	\$ 925	\$ 959	\$ 913	\$ 890
Cashier	660	905	690	1,032	884	815	955	932
Chemist	1,440	2,033	1,131	1,715	1,514	1,664	1,561	1,513
Civil Engr. (Lic.)	1,648	2,429	1,297	1,975	2,085	1,968	1,715	1,632
Clerk	640	918	581	943	745	786	744	769
Clerk (Jr.)	596	820	533	788	600	652	533	563
Clerk (Personnel)	813	1,114	723	1,183	948	964	1,086	1,040
Clerk (Sr.)	761	1,114	690	1,131	893	947	955	927
Clerk (Steno.)	704	974	661	987	800	873	773	810
Cust. Serv. Clerk	684	1,018	722	1,080	936	1,041	988	958
Data Entry Oper.	660	940	632	943	780	842	728	775
Dietician	1,158	1,373	987	1,491	1,370	1,349	1,424	1,379
Engr. Draft. Tech.	1,117	1,606	862	1,424	1,188	1,231	1,359	1,321
Hosp. Attendant	626	778	587	873	735	734	613	676
Hosp. Ward Clerk	692	810	581	943	795	796	712	788
Land Surveyor	920	1,318	862	1,424	1,185	1,247	1,359	1,311
Med. Technologist	1,174	1,370	987	1,491	1,370	1,358	1,086	1,157
Nurse (Practical)	794	1,053	764	1,146	978	959	1,050	1,013
Nurse (Staff)	1,075	1,291	997	1,494	1,255	1,209	1,094	1,158
Occup. Therapist	1,263	1,374	987	1,491	1,340	1,239	1,086	1,134
Physical Therapist	1,235	1,382	987	1,491	1,348	1,339	1,238	1,292
Secretary	791	1,133	754	1,183	900	934	1,086	1,074
Secretary (Private)	914	1,315	824	1,636	1,100	1,134	1,238	1,259
Switchboard Oper.	632	897	556	901	846	869	712	755
Typist (Sr.)	663	977	632	943	746	778	712	703
Hourly Wage Rates								
Auto Mechanic	\$5.93	\$7.95	\$5.19	\$6.31	\$7.26	\$7.56	\$6.13	\$6.03
Auto Mech. Helper	3.45	5.50	4.10	4.75	5.61	5.55	4.40	4.49
Bldg. Maint. Repairer	4.37	5.96	5.01	5.86	6.61	6.64	5.71	5.69
Carpenter (Maint.)	5.82	7.33	5.01	5.86	6.61	7.04	5.71	5.74
Cook (Asst.)	3.43	4.72	4.10	4.75	4.99	5.01	4.75	4.77
Cook (Gen.)	4.55	5.75	4.69	5.48	6.72	6.32	5.26	5.24
Electrician (Maint.)	6.95	7.75	5.19	6.06	7.51	8.00	5.69	5.86
Greenskeeper	3.25	4.50	3.69	4.27	4.90	4.88	4.28	4.13
Groundskeeper	3.36	4.40	3.65	4.21	4.61	4.51	4.22	4.19
Janitor (Heavy)	3.46	4.68	3.65	4.21	4.49	4.33	4.08	4.13
Janitor (Light)	3.25	4.29	3.47	4.00	4.22	4.19	3.85	3.87
Kitchen Helper	3.44	4.56	3.65	4.21	4.25	4.10	4.08	4.13
Laborer (Heavy)	5.37	7.17	3.69	4.27	5.18	5.27	4.28	4.26
Laborer (Light)	3.50	4.25	3.65	4.21	4.98	4.82	3.77	3.93
Painter (Maint.)	5.34	7.51	5.01	5.86	7.01	6.84	5.71	5.81
Plumber (Maint.)	6.80	7.60	5.19	6.06	6.80	7.05	5.90	5.90
Security Attendant	3.86	4.80	3.21	4.75	4.89	4.67	3.80	3.87
Trades Helper	4.48	6.15	4.10	4.75	5.61	5.66	4.58	4.58
Truck Driver A ^b	3.50	5.03	3.89	4.49	4.58	5.25	4.73	4.72
Truck Driver B ^b	5.43	7.03	4.29	4.99	5.60	5.95	5.10	5.03
Truck Driver C ^b	4.81	6.69	4.49	5.24	6.46	7.21	5.15	5.19
Warehouse Worker	4.90	6.50	3.89	4.49	6.06	6.01	4.48	4.39
Welder (Maint.)	3.10	5.19	5.19	6.06	6.61	7.38	6.14	6.00

NOTE: Results of sampling 627 private establishments and 14 government agencies employing 172,758 persons (46.4% of estimated civilian employee population) during June and July 1979. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment", Special Publication Number 141, October 1979. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1978-1979
Estimated Average Annual Salaries^a

State	Elementary	Secondary	All Teachers		
			Amount	Rank	% Increase over 1977-1978
HAWAII	\$18,798	\$17,814	\$18,357	3	4.86
U.S. Average ^b	14,731	15,432	15,057	--	5.71
Alabama	12,469	13,369	12,948	34	9.76
Alaska	24,111	24,195	24,150	1	7.83
Arizona	14,980	15,700	15,200	16	5.34
Arkansas ^c	10,823	11,412	11,126	49	10.97
California	17,370	18,250	17,760	4	2.25
Colorado	14,597	15,155	14,888	20	6.34
Connecticut	15,330	15,710	15,482	14	6.49
Delaware	14,882	15,297	15,100	17	9.93
Florida	13,871	14,145	14,005	25	24.57
Georgia ^d	12,750	13,200	12,916	36	6.13
Idaho	12,378	12,855	12,607	41	7.53
Illinois	16,028	17,455	16,498	10	8.84
Indiana	13,900	14,663	14,285	22	5.11
Iowa	13,657	14,672	14,202	24	5.97
Kansas ^d	12,825	12,890	12,859	37	6.54
Kentucky	12,785	13,821	13,170	30	12.56
Louisiana	12,804	13,260	13,015	32	(6.60)
Maine	11,857	12,926	12,553	42	7.56
Maryland	16,441	16,719	16,587	9	4.93
Massachusetts ^d	16,812	17,159	17,000	7	11.84
Michigan	17,430	17,770	17,610	5	0.84
Minnesota	14,908	16,028	15,509	13	4.29
Mississippi	10,884	11,372	11,101	50	5.72
Missouri	12,461	12,968	12,711	39	4.64
Montana	13,077	14,343	13,651	28	5.60
Nebraska	12,038	13,189	12,635	40	7.15
Nevada	15,231	15,351	15,306	15	8.18
New Hampshire	11,500	12,225	11,825	46	6.53
New Jersey	15,929	16,528	16,172	11	4.84
New Mexico	12,634	13,375	13,005	33	1.96
New York	18,400	18,600	18,500	2	2.78
North Carolina	13,526	13,982	13,676	27	5.66
North Dakota	12,112	12,539	12,288	43	8.47
Ohio	13,930	14,700	14,280	23	7.17
Oklahoma ^c	11,955	12,530	12,235	44	7.14
Oregon	14,601	15,322	14,904	19	6.46
Pennsylvania	15,210	15,770	15,510	12	8.08
Rhode Island	16,506	17,115	16,778	8	10.78
South Carolina	11,785	12,636	12,150	45	7.41
South Dakota	11,250	11,600	11,420	48	3.85
Tennessee	12,765	13,167	12,920	35	8.18
Texas	12,746	13,338	13,042	31	1.75
Utah	13,460	14,388	13,907	26	6.07
Vermont	11,359	12,146	11,786	47	4.39
Virginia	12,769	13,985	13,288	29	3.41
Washington	17,105	17,899	17,357	6	7.21
West Virginia	12,415	13,147	12,752	38	5.86
Wisconsin	14,506	15,368	14,915	18	8.87
Wyoming	14,003	14,945	14,469	21	8.95

- a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.
b. Includes District of Columbia.
c. Includes some fringe benefits.
d. Salaries estimated by NEA.

SOURCE: "Estimates of School Statistics 1979-1980," Research Division, National Education Association, 1980 (copyright 1980).

TABLE 42
ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital	Other	Total Expenditures	
				Outlay		Amount	Rank
HAWAII	20.4	22.7	21.4	\$233.78	\$ 85.71	\$319.49	33
U.S. Av.	20.7	17.9	19.4	229.05	122.68	351.73	--
Ala.	20.9	19.9	20.4	152.95	102.09	225.04	51
Alaska	18.4	17.4	17.9	470.83	374.50	845.33	1
Ariz.	20.5	21.9	20.9	230.43	136.19	366.62	17
Ark.	21.1	18.4	19.8	166.80	86.93	253.73	48
Calif.	25.9	19.1	23.2	271.46	135.63	407.09	7
Colo.	23.5	18.0	20.6	249.96	135.16	385.12	15
Conn.	19.1	14.2	17.1	253.30	106.40	359.70	21
Del.	20.2	16.9	18.3	255.91	108.96	364.87	19
Fla.	19.8	20.1	20.0	195.59	117.78	313.37	37
Ga.	19.8	22.1	20.7	175.33	92.63	267.96	47
Idaho	21.3	20.0	20.7	189.29	112.95	302.24	39
Ill.	19.4	18.5	19.1	239.88	116.12	356.00	23
Ind.	21.6	20.0	20.8	216.14	82.63	298.77	41
Iowa	18.9	15.7	17.2	191.87	164.60	356.47	22
Kans.	17.9	16.0	17.0	213.33	132.29	345.62	26
Ky.	21.1	20.3	20.8	146.84	95.91	242.75	50
La.	18.1	20.1	19.0	212.42	91.88	304.30	38
Me.	20.5	20.4	20.4	206.97	113.03	320.00	32
Md.	19.8	18.1	18.9	272.34	139.31	411.65	5
Mass.	24.9	9.7	16.4	272.21	114.50	386.71	14
Mich.	23.6	24.4	23.9	271.98	125.76	397.74	10
Minn.	19.0	17.5	18.2	267.96	135.25	403.21	8
Miss.	19.2	19.0	19.1	167.53	103.05	270.58	46
Mo.	24.0	12.8	18.5	189.29	95.87	285.16	42
Mont.	20.9	12.7	17.2	284.85	193.31	478.16	2
Neb.	16.3	15.8	16.0	206.27	131.37	337.64	27
Nev.	22.0	23.0	22.5	230.50	129.95	360.45	20
N. H.	20.8	16.8	18.9	177.63	98.50	276.13	44
N. J.	18.5	15.1	17.0	269.98	118.45	388.43	13
N. M.	21.4	19.2	20.3	236.88	143.48	380.36	16
N. Y.	18.9	16.8	17.8	275.40	147.09	422.49	4
N. C.	21.8	20.6	21.4	191.80	109.84	301.64	40
N. D.	12.9	21.9	16.5	203.87	143.75	347.62	25
Ohio	22.1	18.4	20.4	205.27	125.71	330.98	29
Okla.	19.3	17.1	18.2	180.51	93.88	274.39	45
Ore.	20.6	17.5	19.2	244.09	158.74	402.83	9
Pa.	19.4	17.7	18.5	204.07	122.03	326.10	30
R. I.	15.7	18.1	16.8	228.33	90.72	319.05	34
S. C.	23.9	16.8	21.1	188.74	88.72	277.46	43
S. D.	17.1	16.2	16.8	193.35	120.15	313.50	36
Tenn.	21.0	21.7	21.3	167.75	83.26	251.01	49
Texas	19.7	17.2	18.5	219.69	128.89	348.58	24
Utah	24.7	21.6	23.2	208.52	180.26	388.78	12
Vt.	18.2	13.7	16.1	213.74	107.92	321.66	31
Va.	18.2	15.7	17.1	218.84	94.86	313.70	35
Wash.	20.6	23.9	22.0	261.36	149.53	410.89	6
W. Va.	20.4	16.5	18.6	176.05	157.84	333.89	28
Wisc.	16.5	15.8	16.2	220.62	145.29	365.91	18
Wyo.	17.5	15.0	16.2	257.97	217.79	475.76	3
D. C.	17.9	20.7	19.1	309.06	86.10	395.16	11

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1978-1979 school year by dividing public school fall enrollment by the number of classroom teachers as reported by the National Education Association.

b. As reported by the U.S. Department of Commerce for fiscal 1978.

SOURCE: "Estimates of School Statistics, 1979-80," Research Division, National Education Association, 1980 (Copyright 1980); "Governmental Finances in 1977-78," Series GF 78, No. 5, U.S. Department of Commerce, Washington, D.C., November 1979.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

Object of Expenditure	1979	1978	1977	1974	1969
Administration	\$ 20,086,059	\$ 18,733,663	\$ 16,576,911	\$ 11,784,366	\$ 7,207,797
Instruction: Personal Services	180,111,478	172,688,778	165,095,289	118,710,391	69,168,512
Supplies & Other	19,594,150	18,546,444	15,481,442	10,116,144	8,504,562
Food Services: Personal Services	11,208,249	9,674,736	9,364,858	6,839,796	4,900,819
Supplies	13,093,332	12,460,653	11,294,541	10,666,468	8,519,337
Attendance & Health Services	11,112,320	11,220,549	9,240,682	6,380,852	2,287,646
Pupil Transportation Services	8,123,967	7,441,330	6,902,159	3,791,164	1,684,704
Operation of School Plants	16,641,751	15,722,101	14,285,207	9,610,830	4,450,557
Maintenance of School Plants	8,963,612	11,219,261	8,486,332	5,783,982	7,149,531
Retire., S.S., Med. Ins., Contrib.	41,835,718	42,408,815	39,516,048	27,184,240	12,174,273
Workers' Compensation ^b	1,608,195	807,571	1,259,309	1,547,897	294,206
Debt Retirement: Interest	408,459	507,320	618,416	1,004,806	1,728,352
Principal	2,272,826	2,968,015	3,421,686	3,878,320	4,479,573
Sub-Total	\$335,060,116	\$324,399,236	\$301,542,880	\$217,299,256	\$132,549,969
Capital Outlay ^c	\$ 21,628,000	\$ 23,810,000	\$ 38,375,500	\$ 33,618,196	\$ 17,250,209
Adult Education	2,508,417	2,588,432	2,495,119	10,057,762	2,122,104
Technical Schools	--	--	--	--	655,307
Public Libraries	8,147,228	7,656,809	7,399,005	5,181,944	3,355,612
Summer School	549,651	519,664	476,889	474,592	558,038
Athletic Funds	839,644	741,637	791,086	617,695	532,302
Total	\$368,733,056	\$359,715,778	\$351,080,479	\$267,249,445	\$157,023,541
Average Daily Enrollment	168,453	171,030	173,871	176,494	171,957
Average Daily Attendance	154,263	157,312	159,936	160,892	160,366

NOTE: Data not strictly comparable due to revised methods of reporting.

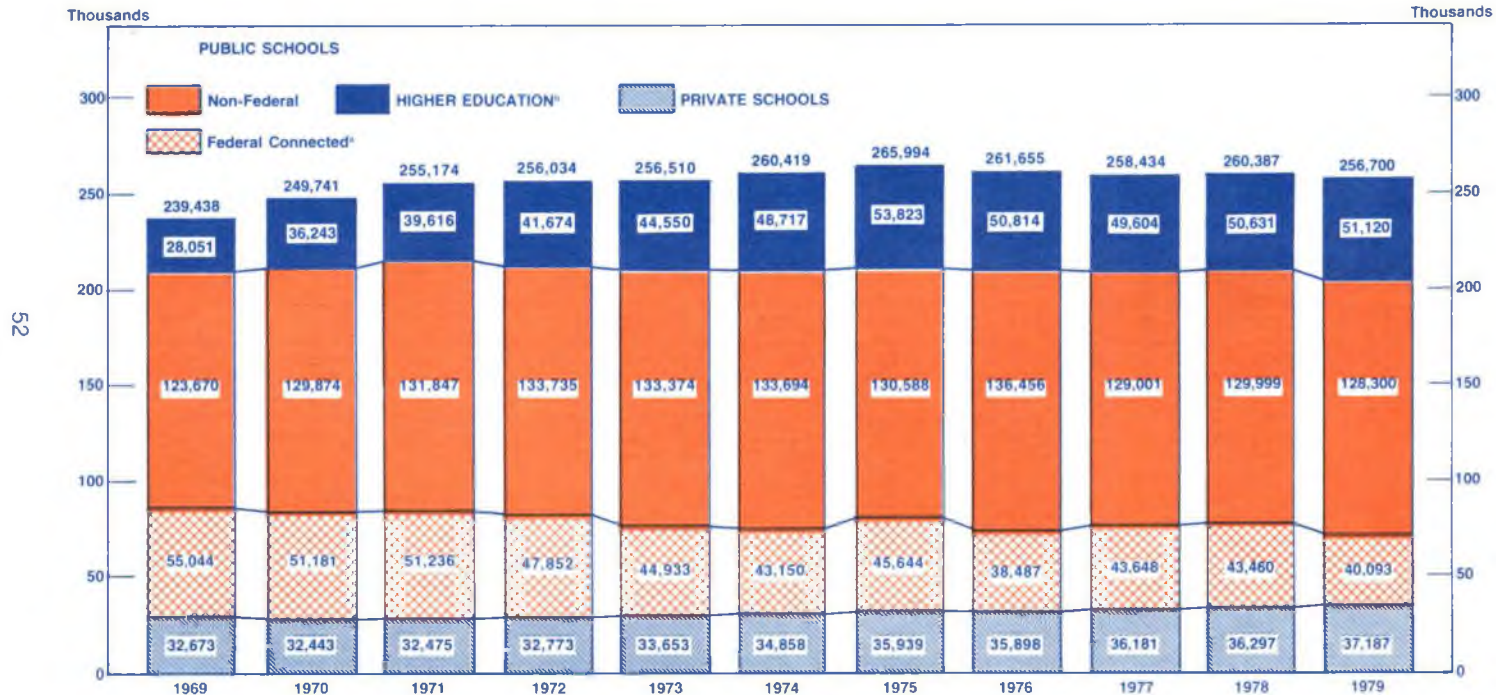
a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation.

c. Bond fund expenditures not included.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
Fall 1969-1979



^aIncludes enrollment for partial as well as full federal impact-area aid. 1979 estimated.

^bFall full- and part-time enrollment in day time credit courses, includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years^a

	1979	1978	1977 ^c	1974	1969
<u>REVENUES</u>					
For Educational Purposes	\$(175,323,892)	\$(163,913,174)	\$(157,476,987)	\$(108,501,107)	\$(69,647,772)
Federal Funds	38,597,114	35,103,970	35,438,299	35,044,413	27,918,104
State Appropriations	125,675,089	118,343,640	112,186,203	66,016,095	37,346,232
University Funds	(11,051,689)	(10,465,564)	(9,852,485)	(7,440,599)	(4,383,436)
Student Fees ^b	3,787,563	4,102,418	3,749,431	3,325,707	2,548,037
Departmental Earnings	3,003,354	2,744,291	2,356,923	1,452,899	912,364
Gifts and Grants	3,664,955	2,877,236	3,316,900	2,209,919	709,916
All Other	595,817	741,619	429,231	452,074	213,119
For Non-Educational Purposes	(16,459,562)	(15,064,201)	(12,488,544)	(11,022,346)	(4,877,385)
Auxiliary Enterprises	16,459,562	15,064,201	12,488,544	9,461,587	4,609,513
Other Sources	--	--	--	1,560,759	267,872
TOTAL REVENUES	\$ 191,783,454	\$ 178,977,375	\$ 169,965,531	\$ 119,523,453	\$ 74,525,157
<u>EXPENDITURES</u>					
For Educational Purposes	\$(172,921,723)	\$(162,455,971)	\$(156,813,765)	\$(110,027,334)	\$(69,151,462)
Instruction & Rel. Act.	57,287,627	55,460,448	55,470,156	35,382,654	22,980,183
Community Colleges	30,031,451	27,782,356	27,359,467	14,064,871	5,701,671
Organized Research	35,293,343	32,317,696	29,845,249	25,422,075	16,867,400
Extension Service	3,378,897	3,293,163	3,166,807	2,186,274	3,229,353
Libraries	5,511,333	5,393,539	4,850,116	2,746,657	2,145,907
Plant Oper. & Maint.	8,638,461	7,592,834	7,437,792	3,755,864	3,121,293
Public Services	6,379,281	4,863,597	3,971,379 ^d	15,802,629	10,158,343
Admin. & Gen. Expenses	26,401,330	25,752,338	24,712,799	10,666,310	4,947,312
For Non-Educational Purposes	(14,444,382)	(12,757,990)	(12,751,992)	(8,930,509)	(4,623,787)
Auxiliary Enterprises	12,464,504	11,046,802	9,740,495	7,424,420	4,146,518
Other	1,979,878	1,711,188	3,011,497	1,506,089	477,269
TOTAL EXPENDITURES	\$ 187,366,105	\$ 175,213,961	\$ 169,565,757	\$ 118,957,843	\$ 73,775,249

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Fees from special programs only; tuition and fees for regular academic semesters are state general fund realizations and are not reflected in University data.
- c. Effective with fiscal year 1977, auditors have included non-imposed fringe benefit costs, attributable to University employees but actually funded through other state agencies (primarily Department of Budget and Finance), as part of the University's expenditures.
- d. Decrease due to transfer of Leahi Hospital to Department of Health.
- SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1979	1978	1977	1974	1969
<u>REVENUES^a</u>					
Fuel Tax ^b	\$ 4,861,054	\$ 4,761,364	\$ 4,641,512	\$ 4,790,433	\$ 4,068,103
Revenue from Operations	53,593,388	51,187,356	47,398,182	25,551,919	5,290,107
Bond Funds	--	20,000,000	--	--	39,270,321
Federal Grants	7,794,233	15,048,337	12,780,797	8,212,266	1,377,016
All Other Revenues	17,703,770	6,675,213	5,642,250	5,074,462	1,165,686
TOTAL	\$83,952,445	\$97,672,270	\$70,462,741	\$43,629,080	\$51,171,233
<u>EXPENDITURES^c</u>					
Personal Services	\$ 9,334,791	\$ 9,084,005	\$ 7,910,872	\$ 4,897,592	\$ 1,880,773
Other Operating Expenses	11,581,443	11,427,137	10,789,567	6,055,200	2,160,401
Capital Outlay	27,648,301	20,132,143	19,068,319	26,696,931	15,115,360
Bond Interest	19,487,180	19,538,022	19,266,580	14,068,051	954,081
All Other Expenditures	6,082,987	2,928,261	2,396,966	1,481,566	917,028
TOTAL	\$74,134,702	\$63,109,568	\$59,432,304	\$53,199,340	\$21,027,643

- a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.
- b. Rate 1¢ per gallon.
- c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.
- SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
Department of Transportation — State of Hawaii
Revenues and Expenditures — Selected Fiscal Years^a

	1979	1978	1977	1974	1969
<u>REVENUES</u>					
Wharfage	\$ 6,849,545	\$ 6,433,462	\$ 5,158,042	\$ 4,705,670	\$4,036,780
Pilotage Fees	382,147	742,645	672,653	649,011	482,402
Docking and Mooring Fees	1,192,693	1,172,909	1,067,537	858,273	811,769
Rentals	5,485,553	4,848,381	4,469,287	3,573,523	2,501,600
Sales of Services and Materials	355,728	349,803	298,325	282,541	461,268
Income on Investments	2,498,219	565,966	569,294	460,737	672,964
Miscellaneous ^b	493,323	399,484	376,760	311,523	130,302
TOTAL REVENUES	\$17,257,208	\$14,512,650	\$12,611,898	\$10,841,278	\$9,097,085
<u>EXPENDITURES</u>					
Administration ^c	\$ 1,058,677	\$ 1,019,414	\$ 951,397	\$ 1,140,255	\$ 409,137
Harbor Operations ^c	789,896	798,331	713,996	1,627,903	1,409,016
General Maintenance ^c	1,297,000	1,097,513	1,545,479	1,129,090	894,037
Engineering Services and Overhead ^{c,d}	--	--	26,341	117,356	172,505
Salaries & Wages ^e	3,213,201	3,284,577	3,126,963	--	--
Retirement Contributions	(c)	(c)	(c)	(c)	214,860
5% Surcharge on Gross Receipts	527,349	470,103	423,990	339,145	303,991
Interest on Bonded Debt	3,766,615	2,309,667	1,351,090	2,048,618	2,569,723
Principal on Bonded Debt	2,140,421	1,683,878	1,608,927	1,882,024	385,000
City and County Fireboat	591,018	595,730	615,686	469,748	265,579
Depreciation	1,798,375	1,603,114	1,551,524	1,406,425	825,844
Miscellaneous	147,072	236,842	429,534	125,852	128,478
TOTAL EXPENDITURES	\$15,329,624	\$13,099,169	\$12,344,927	\$10,286,416	\$7,578,170

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to properties, sales of utilities, etc.
- c. Retirement contributions assigned to appropriate function after 1973. Contributions were \$414,954 (1974), \$367,765 (1977), \$391,000 (1978), \$357,000 (1979).
- d. After 1977, category allocated to "Salary and Wages"/"Administration."
- e. Salaries and wages assigned to appropriate function before 1977.
- SOURCE: Audit Section, Accountant's Reports, Water Transportation Facilities Division, Department of Transportation, State of Hawaii.

TABLE 47
DIVISION OF HIGHWAYS
Department of Transportation — State of Hawaii
Revenues and Expenditures — Selected Fiscal Years

	1979	1978	1977	1974	1969
	<u>REVENUES</u>				
Fuel Tax	\$ 30,032,484	\$28,751,170	\$27,879,067	\$14,804,227	\$11,999,616
Weight Tax	7,431,306	6,417,299	--	--	--
Federal Aid	51,361,136	44,227,367	55,116,645	40,091,128	29,058,206
Land Sales	179,733	117,151	100,591	56,242	307,410
Rentals	68,550	67,972	76,587	191,675	69,622
Permit Fees	29,063	26,266	14,449	22,531	20,489
General Funds	--	775	21,984	204,915	1,334,879
Bond Funds	16,303,654	10,392,208	12,040,148	17,242,004	10,597,008
Vehicle Registration Fees	570,918	483,602	--	--	--
Gross Weight Fees	(42,138) ^a	233,209	--	--	--
Other	480,398	176,768	86,245	608,941	198,535
TOTAL REVENUES	\$106,415,104	\$90,893,787	\$95,335,716	\$73,221,663	\$53,585,765
	<u>EXPENDITURES</u>				
Administration	\$ 2,806,984	\$ 2,455,528	\$ 1,872,230	\$ 1,319,422	\$ 726,887
5% Surcharge	1,223,334	1,149,345	793,646	331,659	374,593
Maintenance	17,019,584	11,324,734	11,790,803	6,132,124	4,640,941
Planning & Research	285,949	146,863	426,562	1,122,050	533,099
Debt Service	14,197,510	13,272,659	12,227,586	8,453,915	4,893,601
Capital Projects	70,483,265	53,141,295	65,003,310	57,441,183	43,331,625
TOTAL EXPENDITURES	\$106,016,626	\$81,490,424	\$92,114,137	\$74,800,353	\$54,500,746

NOTE: Includes expenditures from highway, general and general obligation bond funds. Interfund transfers eliminated to avoid duplication.

a. Repealed 1/1/79. 1979 reflects refund of 1978 double payment of vehicle weight tax and motor carrier gross weight fee.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Public capital improvement projects are funded largely through the sale of bonds. As a result, this enables government to spread the cost of the projects over a longer period of time, involving more taxpayers and beneficiaries in the payment of the project. If current revenues are used to fund the project, this might impose an undue burden on present taxpayers.

Only five other states in the nation have a higher per capita long term debt than Hawaii. At the end of fiscal 1978, Hawaii's per capita debt was \$2,299 or \$1,065 above the national average. Hawaii's per capita debt represents 217% of per capita tax collections and 27% of per capita income in Hawaii, ranking the 50th State 7th and 6th highest in the nation.

At the end of calendar year 1979, total long term public debt of Hawaii's state and county governments reached nearly \$2 billion. Of this amount, 85% was issued in general obligation bonds which are backed by the full faith and credit of the issuing level of government. The other 15% of Hawaii's debt was represented by outstanding revenue bonds which are repaid from earmarked revenues such as airport revenues, fuel tax revenues, and highway user fees.

While general obligation bonds are used primarily for projects which do not generate revenues, such as schools and parks, general obligation funds are also used for projects where revenues are anticipated. Bonds issued for these types of projects are reimbursable general obligation bonds and include such projects as public housing, transportation facilities and certain loan programs.

Under the 1978 Constitutional amendment which altered the state debt limit by relating annual debt service to the average general fund revenues for the three preceding fiscal years, the state's debt limit, effective for the 1980 session of the legislature was \$161.4 million. Debt service charged to this limit stood at \$131.2 million at the beginning of the 1980 fiscal year. This resulted in a debt margin of \$30.3 million.

County debt is limited to 15% of the net real property valuations within the county. Outstanding county general obligation bonds in 1979 reached \$278.5 million of which \$186.5 thousand was charged to the debt limit of the counties.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1978

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income ^a		Tax Collections ^b	
			Percent	Rank	Percent	Rank
HAWAII	\$2,299.29	6	27.25	6	217.12	7
U. S. Average	1,233.59	--	15.74	--	138.92	--
Alabama	969.90	34	15.42	26	171.38	14
Alaska	7,860.73	1	71.70	1	420.17	1
Arizona	1,467.55	12	19.84	11	161.33	18
Arkansas	579.33	47	9.71	46	104.77	41
California	906.63	39	10.16	44	73.86	48
Colorado	936.41	36	11.55	40	106.20	40
Connecticut	1,556.33	10	17.47	17	165.41	15
Delaware	1,978.26	7	23.18	8	209.75	8
Florida	1,065.96	27	14.08	37	152.39	22
Georgia	1,017.42	31	15.17	28	151.31	24
Idaho	387.00	51	5.52	51	55.21	51
Illinois	1,043.44	30	11.72	38	113.79	37
Indiana	552.35	48	7.17	48	78.16	47
Iowa	523.33	49	6.54	50	65.88	50
Kansas	1,212.48	22	15.38	27	151.99	23
Kentucky	1,501.13	11	22.72	9	226.79	5
Louisiana	1,311.41	19	19.53	12	183.08	11
Maine	1,049.09	29	16.67	22	138.45	27
Maryland	1,737.78	9	20.78	10	176.47	12
Massachusetts	1,389.77	14	17.54	16	126.56	35
Michigan	984.68	33	11.61	39	102.69	42
Minnesota	1,346.93	15	17.03	20	134.51	30
Mississippi	956.62	35	17.30	18	162.54	17
Missouri	658.76	46	9.01	47	100.87	43
Montana	774.36	43	11.46	41	94.79	45
Nebraska	2,312.10	5	30.49	4	283.94	3
Nevada	1,330.37	17	14.09	31	132.50	31
New Hampshire	881.19	40	11.98	37	131.63	33
New Jersey	1,279.77	20	14.59	30	128.87	34
New Mexico	1,066.78	26	16.23	24	139.85	26
New York	2,547.31	4	30.97	3	194.71	9
North Carolina	465.90	50	7.09	49	72.50	49
North Dakota	996.27	32	13.89	33	138.11	28
Ohio	774.20	44	9.82	45	110.52	38
Oklahoma	873.61	41	12.24	35	132.37	32
Oregon	1,955.32	8	24.16	7	224.30	6
Pennsylvania	1,322.95	16	17.22	19	154.68	21
Rhode Island	1,322.83	18	17.70	15	155.96	20
South Carolina	1,069.29	25	17.01	21	173.80	13
South Dakota	920.36	37	13.41	34	134.79	29
Tennessee	1,162.52	24	17.76	14	189.56	10
Texas	1,163.82	23	15.06	29	164.53	16
Utah	698.60	45	10.64	42	96.00	44
Vermont	1,251.28	21	19.06	13	149.55	25
Virginia	809.90	42	10.56	43	107.06	39
Washington	2,583.71	3	30.41	5	278.11	4
West Virginia	1,062.39	28	16.04	25	157.31	19
Wisconsin	916.62	38	12.17	36	94.50	46
Wyoming	1,433.43	13	16.60	23	124.03	36
Dist. of Columbia	3,595.40	2	36.23	2	288.80	2

a. Calendar 1978.

b. Fiscal 1978.

SOURCE: "Governmental Finances in 1977-1978", GF 78 No. 5 "Survey of Current Business," August 1979, U.S. Department of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
Bonds Outstanding by Agencies and Funds
At December 31, 1979 and June 30, 1980^a

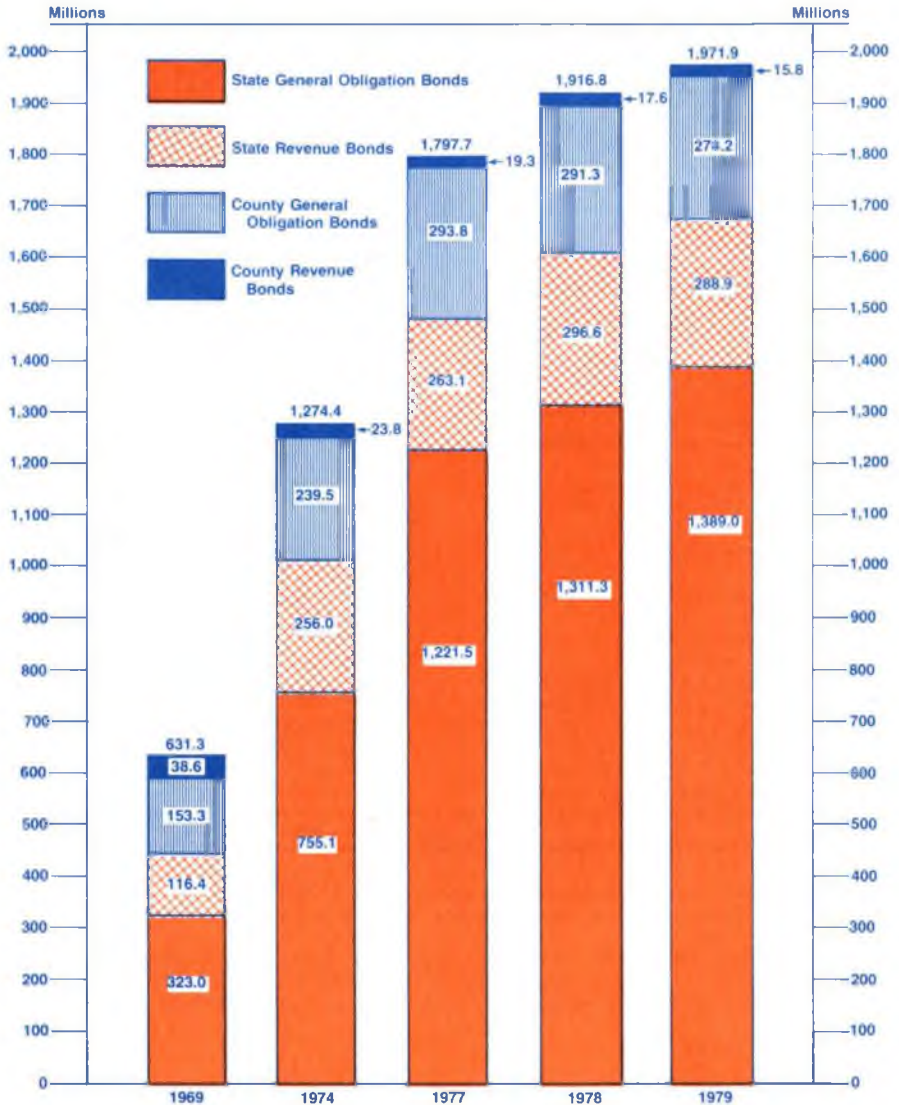
Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/79	Estimated 6/30/80
STATE: Subtotal	\$(1,677,584,000)	\$(1,632,358,999)
General Fund	1,060,387,552	1,025,435,659
Highway Fund	118,759,093	114,039,696
Airport Fund	63,141,587	61,393,550
Harbor Fund	29,816,665	29,274,149
Land Revolving Fund	4,206,271	3,777,141
Sand Island Receipts	399,999	320,332
Veterans' Loan Fund	928,833	801,472
U of Hawaii Fund	30,515,000	30,390,000
Dwell. Unit Revolv. Fund	80,558,000	78,056,000
Airport Revenues ^b	241,355,000	241,355,000
U of Hawaii Revenues ^b	3,706,000	3,706,000
Multi-Deck Parking Rev. ^b	320,000	320,000
Harbor Revenues ^b	43,490,000	43,490,000
HONOLULU: Subtotal	(224,290,000)	(218,143,000)
General Fund (County Issues)	125,826,717	121,100,748
Highway Fund	32,076,427	31,304,895
Off-Street Parking Fund	3,705,384	3,705,384
Special Assessment Fund	9,941,473	9,746,973
Water Fund	37,940,000	37,685,000
Water Revenues ^b	14,800,000	14,600,000
MAUI: Subtotal	(16,810,000)	(15,593,000)
General Fund (County Issues)	14,269,000	13,209,000
Water Fund	1,570,000	1,500,000
Water Revenues ^b	971,000	884,000
HAWAII: Subtotal	(38,344,000)	(38,344,000)
General Fund (State Issues)	276,000	276,000
General Fund (County Issues)	37,975,000	37,975,000
Water Revenues ^b	93,000	93,000
KAUAI: Subtotal	(14,876,000)	(14,326,000)
General Fund (County Issues)	14,449,000	13,899,000
Water Fund (County Issues)	427,000	427,000
TOTAL	\$ 1,971,904,000	\$ 1,918,765,000

NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

- a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.
- b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.

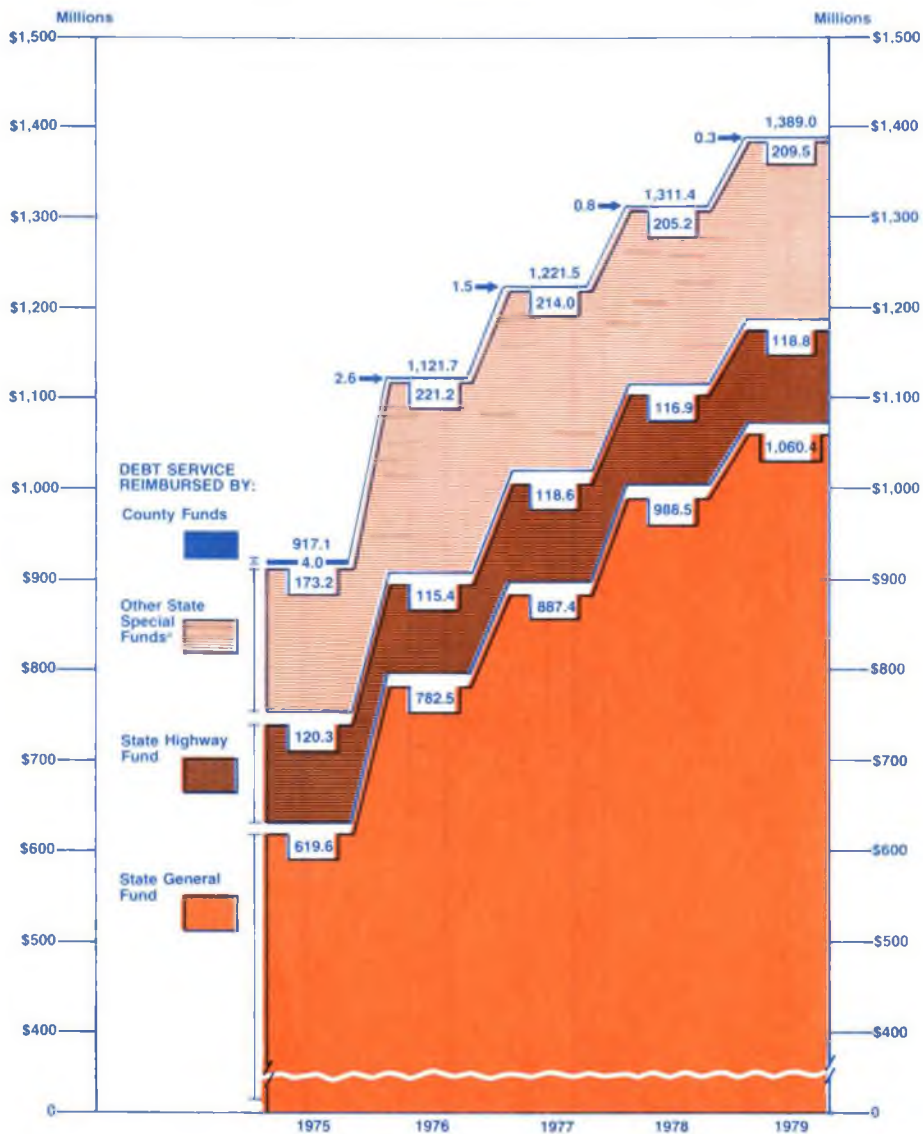
CHART 12
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding by Agencies and Funds
 At December 31



a. See Table 49 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii and the County Finance Departments.

CHART 13
OUTSTANDING GENERAL OBLIGATION BONDS
 State of Hawaii — By Fund^a
 At December 31



^aSee Table 51 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50
COUNTY GENERAL OBLIGATION DEBT^a
At December 31, 1979 — Dollars in Thousands

Funds Charged with Debt Service	Honolulu	Mau i	Hawaii	Kauai	Total
State Issues ^b					
General Funds	\$ --	\$ --	\$ 276	\$ --	\$ 276
County Issues					
General Funds	125,827	14,269	37,975	14,449	192,520
Highway Funds	32,076	--	--	--	32,076
Water Funds	37,940	1,570	--	427	39,937
Off-Street Parking	3,705	--	--	--	3,705
Special Assessment	9,941	--	--	--	9,941
TOTAL GENERAL OBLIGATION DEBT	\$ 209,489	\$ 15,839	\$ 38,251	\$ 14,876	\$ 278,455
DEBT LIMIT AND MARGIN					
Fiscal 1980 Property Values	\$9,404,213	\$1,777,127	\$1,191,372	\$535,460	\$12,908,172
Debt Limit ^c	1,410,632	266,569	178,706	80,319	1,936,226
Debt Charged to Limit ^d	121,102	13,209	38,251	13,899	186,461
Debt Margin	1,289,530	253,360	140,455	66,420	1,749,765
AS A % OF NET ASSESSED VALUES					
State Issues	0.00%	0.00%	0.02%	0.00%	0.00%
County Issues	2.23	0.89	3.21	2.78	2.16
Debt Charged to Limit	1.29	0.74	3.21	2.60	1.44
Debt Margin	13.71	14.26	11.79	12.40	13.56

a. Excludes short-term bond anticipation notes and cash reserves.

b. Bonds issued by the State for the counties are reimbursable to the State general fund by the counties.

c. Limit is 15% of real property net assessed valuations.

d. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

TABLE 51
STATE GENERAL OBLIGATION BONDS
 State of Hawaii — December 31, 1979

Principal and Interest Payments Chargeable to: ^a	Total
General Fund	\$1,060,387,552
Highway Special Fund	118,759,093
Airport Special Fund	63,141,587
Harbor Special Fund	29,816,665
Land Revolving Fund	4,206,271
Sand Island Receipts	399,999
Veterans' Loan Fund	928,833
Dwelling Unit Revolving Fund	80,558,000
University of Hawaii	30,515,000
County Funds	
Honolulu City-County	--
Maui County	--
Hawaii County	276,000
Kauai County	--
Total	\$1,388,989,000

- a. Debt service on State issued general obligation bonds is a charge against the State's general revenues. However, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52
STATE DEBT SERVICE CHARGED TO DEBT LIMIT
 State of Hawaii — July 1, 1979

Type of Debt Service	Excludable Debt Service	Charged to Debt Limit
Total General Obligation Bonds		\$159,277,375
Reimbursed by:		
Airports	\$ 8,030,341	
Highways	14,811,685	
Harbors	2,994,519	
University of Hawaii	2,130,108	
Counties	146,021	(28,112,675)
Total^a	\$28,112,675	\$131,164,700
Debt Limit^b		\$161,440,547
Debt Margin		\$ 30,275,847

a. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1981).

b. Limit is computed multiplying the average general fund revenues for 1977, 1978, and 1979 by 20%.

SOURCE: "Statement of the Debt Limit of the State of Hawaii as of July 1, 1979," Department of Budget and Finance, State of Hawaii.

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